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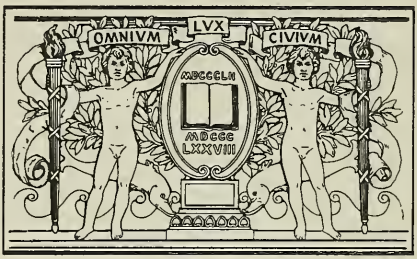

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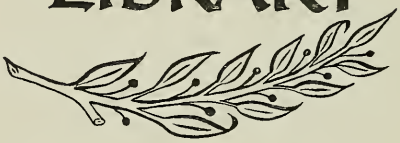

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AUDITOR'S

FORTY-SEVENTH

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BOSTON,

AND THE

COUNTY OF SUFFOLK,

FOR THE FINANCIAL YEAR 1858–59.

1858, MAY 1, (*both included,*) APRIL 30, 1859.

CITY DOCUMENT, No. 41.

BOSTON:
GEO. C. RAND & AVERY, CITY PRINTERS,
No. 3, CORNHILL.
1859.

CITY OF BOSTON.

In Common Council, June 2d, 1859.

Ordered: That the Auditor of Accounts be authorized to make his Annual Report of the Receipts and Expenditures of the City of Boston, and the County of Suffolk, for the financial year 1858–59, in print, and that the usual number of copies be distributed for the information of the inhabitants of the City, as is required by the fifty-first section of the City Charter; and that there be appended thereto copies of the Treasurer's accounts for the same year.

Sent up for concurrence.

J. P. BRADLEE, *President.*

In Board of Aldermen, June 7, 1859.

Concurred.

SILAS PEIRCE, *Chairman.*

Approved, June 8, 1859.

F. W. LINCOLN, Jr., *Mayor.*

A true copy.

Attest: S. F. McCLEARY, *City Clerk.*

CITY OF BOSTON.

Auditor's Office, July 5, 1859.

To the Honorable City Council.

Gentlemen: — The fifteenth section of the Ordinance on Finance, directs that the Auditor of Accounts shall annually "lay before the City Council a Statement of "all the Receipts and Expenditures of the past finan- "cial year, giving in detail the amount of appropriation "and expenditure for each specific object; the receipt "from each source of revenue, and the operation of the "Committee on the Reduction of the City Debt; the "whole to be arranged, as far as practicable, to conform "to the Accounts of the City and County Treasurer, "so that their coincidence may be apparent. Also, "a Schedule of the property belonging to the City, "and an exhibit showing the Debts due by the City, the "Rates of Interest thereon, and the years in which the "same become due."

In conformity with this requirement, I have now the honor to submit to the City Council my Report for the financial year 1858–59, which commenced with the 1st day of May, 1858, and ended with the last day of April, 1859 — being the *Forty-seventh* of the series of Annual Statements of the Receipts and Expenditures of the Town and City of Boston and the County of Suffolk.

The Receipts into the Treasury from all sources have amounted to - - - - - -	$5,132,956 93
The Expenditures have been - -	4,419,542 37
Leaving a balance in favor of the City, of	$713,414 56
Adding to this the amount in the Treasury at the commencement of the year, viz: - - - - - - - - -	403,282 85
We have the balance of cash on hand, as Reported by the Treasurer, on the 30th April last, viz:	$1,116,697 41

This Balance is chargeable with the following items, viz:

Amount due to the Water Works, being an unexpended balance of the $400,000 00 loan obtained under the order of 30th June, 1858, to defray the cost of the new main from the Brookline Reservoir to the City,	$370,229 53
Unexpended Balance of Loans obtained to meet the expenditures on the South Bay, - - - - - - - - -	41,516 25
Amount obtained under the order of 16th October, 1858, for the purpose of building new City Stables at the South End, - - . - -	10,000 00
Amount of City Debt due and charged off by the Auditor, but not yet called for, - - - - - - - - -	4,000 00
Amount of Income from the sale of lots in the Mount Hope Cemetery, which	
Amount carried forward,	$425,745 78

Amount brought forward,	$425,745 78
is reserved for the use of the Trustees in the coming year, - - -	2,486 50
Amount due to the Public Library, being an unexpended portion of interest on their Trust Funds, - - - -	2,188 09
	$430,420 37

And there is to be added thereto the amount advanced by the Treasurer on Loans authorized, but not yet negotiated, amounting to $208,900 00.

Of the Expenditures, the sum of - - was required for COUNTY PURPOSES, all of which, except $43,138 89, was paid out on orders from the County Authorities, and for expenditures *over which the City has no control.*	$189,840 79
The Income from County resources amounted to - - - - -	87,506 93
Leaving against the County a balance of	$102,333 86

CITY DEBT. — It will be seen that during the year there has been borrowed for City purposes, exclusive of the loan of $400,000 00, obtained to pay the cost of a new Water Pipe, the sum of $832,950 00. Of this amount $396,350 00 has been for the improvement of Streets and Sewers; $104,000 00 for School Houses; $225,600 00 for Public Lands; $97,000 00 for Public Buildings; and $10,000 00 yet to be expended for new Stables.

The amount of the City Debt proper charged off this year has been only $9,000 00, that sum being all that became due.

The *Sinking Fund items* which have accrued this year, and which are exclusively appropriated to meet the City Debt, have amounted to $689,146 25, including $96,000 00 unexpended of the $105,000 00 appropriated at the commencement of the year for the Reduction of the City Debt, as required by the ordinance. The nominal amount of the WATER DEBT, so called, at the commencement of the year, was $4,724,961 11. The increase of $400,000 00 by loan, and the payment of $370,500 00 during the year, make it now stand $4,754,461 11; but it should be observed that all the payments which have been made to reduce this debt below the actual cost of the Water Works, have been merely transfers from the Water Debt to the City Debt, as the Water Works have, thus far, contributed nothing towards reducing the cost; their income, from all sources, not being sufficient to meet the interest on the cost, (including extensions,) and the expenses of carrying on the works.

On this view of the case, the account should stand as follows:

Cost of the Water Works on the 30th April, 1859, as per statement under that head,	$5,796,081 59
Add, balance of loan obtained to meet the expense of the new main, - -	370,229 53
Real Funded Water Debt, - -	$6,166,311 12
Real Funded City Debt, - - -	2,788,338 65
Total consolidated Funded Debt, -	$8,954,649 77

Amount carried forward,

Amount brought forward,		$8,954,649 77
Add. *Unfunded* City Debt, being the amount advanced by the Treasurer on loans authorized but not yet obtained,		208,900 00
Total of Funded and Unfunded Debt,		$9,163,549 77
To meet which there are Cash funds to the amount of -	$894,817 04	
Bonds and Mortgages,	436,748 01	
		1,331,565 05
Net Debt 30th April, 1859, - -		$7,831,984 72

The amount of Consolidated Funded Debt on the 30th April, 1858, was		$8,101,199 77
The Unfunded Debt at that time was		184,130 08
		$8,285,329 85
To meet which there was Cash Means, - -	$577,028 25	
Bonds and Mortgages,	531,118 84	
		1,108,147 09
Net Debt 30th April, 1858, -		$7,177,182 76
Net Increase of Debt in 1858–59,		654,801 96
		$7,831,984 72

Schools. — Our Expenditures for Schools are, as a matter of course, constantly accumulating. We have this year built, and paid for, two new Grammar School Houses, one in Ward XI. and one in Ward XII., besides enlarging one House, and increasing the yard accommodations of two others. Still further accommodations for the Grammar Scholars in the southern section

are immediately required, besides additional Primary Houses in other sections of the City.

The current expenses of the year for carrying on the Schools, excluding the cost of Houses, has been $354,766 48, against $345,519 61 last year. The cost of Houses has been $105,186 42. The increase of Scholars has been 935.

The School Committee, in their last annual Report, state that within the last sixteen years the number of pupils educated in our Public Schools has nearly doubled. This increase of scholars has, of course, demanded an increase of expenditures; but it is remarkable that the expenditures for this purpose have not increased so rapidly as the expenses for other objects. In the year 1844–45 the School expenses were 31 per cent. of the whole City Expenditures, while in 1857–58 the per centage was only 13, making a diminution of 18 per cent.; also that the School Tax has diminished during the same period, 47 cents on the Thousand Dollars. They also say, "we do not think that the expenses of our Public Schools can be materially reduced. With the process of time, and the movement of population, these, like all other expenses, must increase. But education, in a Republic, is a necessity; and there cannot be a more ruinous parsimony, than that which weakens the State by denying culture to the young. No expenditure in Boston brings to the citizen so large a return, or is more conscientiously distributed; and there is none whatever, of which every citizen, even the poorest, has so good an opportunity to judge how the money is laid out, and whether it is wisely laid out."

A Statement showing the actual Expenses of carrying

on the Schools for the past eighteen years, with the cost per Scholar, will be found in the Appendix.

It is believed that our Public Schools are now in as good condition as at any former period.

Fire Department.—This branch of City service is now believed to be in a very healthy and effective condition. The acquisition by purchase, (after a very satisfactory trial,) of two Steam Fire Engines has been found a great addition to its effective force. It is in contemplation to add two or more of these machines to the Department as soon as the necessary arrangements can be made.

The *Fire Alarm Telegraph* is found to work well, amply repaying its cost and keeping. The Expense for the whole Department for the year, including the Fire Alarm and the cost of the two Steam Fire Engines, has been but $105,600, against $107,350 last year.

Water Works.—The Revenue from the Water Rates for the year has been $313,694 60, against $296,512 25 last year. The estimate for 1859–60 is $310,000. The excess of *Net* Expenditures over the *Net* Revenue, from all sources, in 1858–59 has been $10,359 07. Of the Expenditures, about $51,000 is chargeable to Extension of the Works, and about $7,500 for repairing the breach which occurred in the aqueduct at Newton Lower Falls, in March last, which work is not yet completed. Of the

Revenue, about $35,900 was received from sales of Real and Personal Property and interest on Mortgages. The increase of Water takers for the financial year has been eight hundred and sixteen.

All of which is respectfully submitted.

ELISHA COPELAND,

Auditor of Accounts.

SYNOPSIS

OF THE

AUDITOR'S ANNUAL REPORT,

FOR THE FINANCIAL YEAR 1858–59.

1st May, 1858 (*both included.*) April 30th, 1859.

The Net Expenditures of the year are chargeable to the respective Appropriations, in the following proportions.

N. B. Each item is charged with its own Incidental Expenses, including its proportion of Salaries; and is, in like manner, credited with its proportion of all the Income.

ADVERTISING and NEWSPAPERS, -	$2,750 00
ANNUITIES, - - - - - -	570 16
ARMORIES, and other Expenses of the Military, - - - - - - -	1,057 25
BELLS and CLOCKS, - - - -	1,487 30
BOSTON HARBOR, - - - - -	3,121 92
BRIDGES, *exclusive of Dover Street Bridge,*	6,935 16
Amount carried forward,	$15,921 79

Amount brought forward,		$15,921 79
BURIAL GROUNDS, and CITY REGISTRAR,		3,803 70
CARRIAGE HIRE,		1,096 40
COMMON and PUBLIC SQUARES,		18,091 15
COUNTY OF SUFFOLK,		102,605 67
ELECTION EXPENSES,		1,079 09
ENGINEER'S DEPARTMENT,		9,450 86
ENGINE HOUSES, (*See Fire Department.*)		
FIRE DEPARTMENT, viz:		
Department generally,	$92,646 17	
Fire Alarm System,	7,861 02	
Engine Houses,	5,095 98	
Steam Engines, (*See below.*)		
		105,603 17
FOURTH OF JULY, Celebration of,		15,738 92
FUEL and GAS, for Faneuil Hall, City Hall, and other Public Offices,		1,991 51
FURNITURE,		822 77
GRAMMAR SCHOOLS, (*See Schools.*)		
HOUSE OF CORRECTION,		36,391 64
HOUSE OF INDUSTRY,		82,817 95
HEALTH and QUARANTINE DEPARTMENT,		105,598 85
INCIDENTAL EXPENSES, viz: Annual Visit of the City Government to the Quarantine Establishment, and to visit and inspect the Islands in the Harbor; Visits to other cities for various purposes; Entertainments of Strangers; Steamboat and Railroad Fares,		
Amount carried forward,		$501,013 47

Amount brought forward,	$501,013 47
and other Expenses of the City Government and its Standing and Special Committees; Care and Cleaning of the City Hall, City Building, and that part of Niles' Block occupied by the City; Flag Staff and Flags for Common and Public Buildings; Boundary Lines, Examining and Recording Deeds to the City, and all other Incidental Expenses not charged elsewhere, - - - -	19,655 64
INTEREST, - - - - - - -	84,045 01
INDEPENDENCE DAY, (*See Fourth of July.*)	
LAMPS, (*See Streets.*)	
LEGAL EXPENSES, - - - -	11,378 44
LIBRARY, - - - - - - -	19,758 79
MARKETS, - - - - - - -	4,187 16
OLD CLAIMS, due in previous years, but not called for till this year, - -	2,773 69
OVERSEERS OF THE POOR, - -	55,277 64
PAUPERS, - - - - - - -	712 79
PAVING, (*See Streets.*)	
POLICE, - - - - - - -	217,397 26
PRINTING, STATIONERY and BLANK BOOKS, - - - - - - -	7,792 33
PUBLIC BUILDINGS, exclusive of School Houses and County Buildings,	11,021 13
SALARIES and CLERK HIRE, not chargeable to any other specific Appropriation, - - - - - -	43,044 75
Amount carried forward,	$978,058 10

Amount brought forward,		$978,058 10
SCHOOLS and ORDINARY REPAIRS OF HOUSES, - - - - -		354,766 48
SEWERS and DRAINS, exclusive of Dover Street Sewer and Gate Chamber, -		19,140 32
STEAM BOAT, - - - - -		2,425 15
STREETS, viz:		
Paving, Grading and Repairs, - - -	$182,588 91	
Lighting, - - -	135,680 12	
Widening and Extending, to extent of the Appropriation,* - - -	100,000 00	
		418,269 03
WATER WORKS, exclusive of cost of new main, - - - - - - -		10,359 07
WIDENING STREETS, (*See Streets.*)		
PAYMENTS on account of ORDINARY EXPENSES of the City,		$1,783,018 05
☞ The following Payments are of a different class, viz:		
BACK BAY IMPROVEMENTS, - - - -	10,056 76	
CABLE CELEBRATION, -	1,428 51	
DOVER STREET BRIDGE,	48,201 38	
DOVER STREET SEWER AND GATE CHAMBER, - - - -	8,270 05	
FANEUIL HALL MARKET, New, (*See Market.*)		
Am'ts car'd forw'd,	$67,956 70	$1,783,018 05

*See Extra Expense, on page 15.

Am'ts bro't forward,	$67,956 70	$1,783,018 05
FIREMEN'S LOT, - -	1,000 00	
GRAMMAR SCHOOL HOUSES, New, - -	105,186 42	
LIBRARY BUILDING, -	2,154 24	
MARKET, New Faneuil Hall,	13,514 67	
MINOT'S LEDGE LIGHT HOUSE, - - - -	1,214 89	
MOUNT HOPE CEMETERY, - - - -	15,989 99	
PUBLIC LANDS, - -	35,486 81	
PEOPLE'S FERRY, Purchase of, - - -	125,000 00	
SOUTH BAY LANDS, -	95,366 80	
SKATING POND, On the Common, - -	1,099 75	
STATE TAX, - - -	107,608 44	
STATION HOUSE, East Boston, - - -	15,500 00	
STEAM FIRE ENGINES, -	9,385 27	
WARD ROOM and ENGINE HOUSE in WARD VII., -	1,614 72	
WATER SCRIP, - - -	200,000 00	
WATER WORKS, New Main,	29,770 47	
WIDENING STREETS, *Extra Expenses beyond the* $100,000 *appropriated,* -	313,895 37	
		1,141,744 54
		$2,924,762 59

THE NET REVENUE

For the year 1858–59 has been derived from the following sources.

Each item being charged, or credited with its proportion of Incidental Expenses, or Income, as in the account of Payments, viz:

TAXES,		$2,193,414 22
RENTS,		77,877 25
SCHOOL FUND,		6,185 76
FEES,		2,837 57
LUNATIC HOSPITAL,		968 84
Revenue from ORDINARY SOURCES, and applicable to the payment of the current expenses of the City,		$2,281,283 64
☞ The following items are of a different class, viz:		
LOANS,	$1,053,450 00	
BONDS & MORTGAGES,	279,297 95	
LAND SALES,	24,672 66	
		1,357,420 61
		$3,638,704 25

RESULTS.

TREASURER'S SURPLUS.

Excess of Net Revenue over Net Payments, viz:		
On City account, - -	$815,748 42	
Less — Excess of Net Payments over Net Income on County account, -	102,333 86	
Treasurer's Surplus, - - - -		$713,414 56

AUDITOR'S SURPLUS.

NET INCOME. From ordinary sources, -		$2,281,283 64
From other sources, -		1,357,420 61
		3,638,704 25
NET PAYMENTS.		
For ordinary purposes,	1,783,018 05	
For other purposes, -	1,141,744 54	
		2,924,762 59
Excess of Net Revenue over Net Payments, *per Auditor's Accounts*,		$713,941 66
Deduct — Payments by the Treasurer this year of items charged in the Auditor's account of last year, but not called for in that year, viz:		
Amount carried forward,		$713,941 66

Amount brought forward,			$713,941 66
Temporary City Debt, -	-$3,000 00		
Water Scrip, - -	- 5,000 00		
		8,000 00	
Less — Items charged this year by the Auditor, but not yet called for, viz:			
City Debt, - -	$4,000 00		
Bills and Accounts,	3,472 90		
		7,472 90	
			527 10
Amount per Treasurer's account as above,			$713,414 56
Treasurer's Surplus this year as above, -			$713,414 56
Add — Cash on hand at the commencement of the year, - - - -			403,282 85
Cash Balance on hand 30th April, 1859,			$1,116,697 41

APPROPRIATIONS.

1858--59.

Statement of the APPROPRIATIONS made by the City Council to meet the Expenditures of the City of Boston and the County of Suffolk, for the financial year which began with the first day of May, 1858, and ended with the last day of April, 1859. Also a statement of the Drafts made by the Auditor on the Treasurer against said appropriations.

N. B.—*The excess of Expenditures over the Appropriations in some cases was met by Transfers from other Appropriations, duly authorized by the City Council, and in other cases by authorized Loans.*

Object of Appropriation.		Original Appropriation.	Actual Payments.
Armories,		$5,500 00	$5,200 00
Annuities,		320 00	570 16
Advertising,		3,000 00	2,750 00
Bells and Clocks,		2,000 00	1,487 30
Burial Grounds,		3,500 00	3,072 70
Bridges,	A.	38,000 00	54,136 54
Boston Harbor,		3,000 00	2,121 92
County of Suffolk,		200,000 00	190,112 60
Common,	B.	15,000 00	18,091 15
City Debt,		105,000 00	9,000 00
Engine and H. & L. Houses,		4,000 00	5,095 98
Engineering,		5,000 00	5,467 36
External Health,		2,500 00	2,425 46
Fire Department,		109,400 00	106,979 85
Grammar Schools,	C.	35 000 00	56,178 71
Internal Health,		125,000 00	118,091 59
Interest,		150,000 00	166,595 66
Incidental Expenses,	D.	50,000 00	60,263 66
Instructors Grammar Schools,		188,700 00	178,382 44
Instructors Primary Schools,		90,000 00	90,772 13
Lamps,		146,000 00	134,578 50
Library,	E.	20,000 00	23,856 59
Market,		3,500 00	3,125 86
Amounts carried forward,		$1,304,420 00	$1,238,356 16

Object of Appropriation.		Original Appropriation.	Actual Payments.
Amounts brought forward, - -		$1,304,420 00	$1,238,356 16
Militia Bounty, - - - - - -		10,000 00	8,172 50
Mount Hope Cemetery, - - -	F.	13,000 00	18,836 49
Old Claims, - - - - - -		5,000 00	2,773 69
Overseers of the Poor, - - - - -		50,000 00	58,000 00
Paving, - - - - - - -		194,000 00	193,049 79
Police, - - - - - - -		214,000 00	220,199 89
Public Institutions, viz: - - -			
House of Correction, - - -			60,743 01
House of Industry, - - - -		150,000 00	84,549 87
Lunatic Hospital, - - - -			20,944 77
Primary Schools, - - - - -	G.	20,000 00	30,274 48
Public Buildings, - - - - -	H.	15,000 00	22,735 70
Printing, &c., - - - - - -		11,000 00	7,792 33
Steam Boat, - - - - - -		7,000 00	6,338 79
State Tax, - - - - - - -		120,000 00	107,608 44
Sewers, - - - - - - -	I.	30,000 00	38,259 58
Salaries, - - - - - - -		80,000 00	76,214 45
Unliquidated Claims, - - - - -		50,000 00	18,088 49
Widening Streets, - - - - -	K.	50,000 00	414,224 47
Water Works, - - - - - -		387,200 00	364,570 39
ORIGINAL APPROPRIATION, - -		$2,710,620 00	$2,991,733 29
Deduct City Debt,* - - - -		105,000 00	9,000 00
		$2,605,620 00	$2,982,733 29
SUBSEQUENT APPROPRIATIONS AND PAYMENTS.			
Bridges, - - - - - - -	A.	16,000 00	
Back Bay, - - - - - - -		10,000 00	10,056 76
Brimmer School House, - - -		6,000 00	5,619 37
Common, - - - - - - -	B.	3,000 00	
Chapman School House, - - -		3,000 00	2,985 00
Grammar Schools, - - - - -	C.	20,000 00	
Grammar School House, Ward XI., -		45,000 00	46,582 05
Grammar School House, Ward XII., -		50,000 00	50,000 00
Incidentals, - - - - - - -	D.	15,000 00	
Library, † - - - - - - -	E.	6,044 68	
Mount Hope Cemetery, - - -	F.	5,500 00	
Primary Schools, - - - - - -	G.	8,000 00	
Public Buildings, - - - - - -	H.	6,000 00	
Public Lands, - - - - - -		34,000 00	33,986 81
Sewers, - - - - - - -	I.	7,000 00	
Station House, Ward 2, - - -		15,000 00	15,500 00
Widening Streets, - - - - -	K.	343,194 33	
Water Works, ‡ - - - - - -		29,770 47	29,770 47
Ward Room, Ward 7, - - - - -			1,614 72
		$3,228,129 48	$3,178,848 47

* *Carried to the account of the Committee on the Reduction of the City Debt, which see.*
† *Interest on Trust Funds, and Cr. balance of* 1857-58.
‡ *New Main.*

Actual Appropriations and Loans as above, - - -	$3,228,129 48
Actual Payments, - - - - - - - - -	3,178,848 47
	$49,281 01
Deduct, balance to the Credit of the Library, to be carried to their next year's account, as usual, - - - -	2,188 09
Excess of Appropriations and Loans over Payments, carried to page 23, - - - - - - - -	$47,092 92

WAYS AND MEANS.

1858--59.

Statement of the Estimated Ways and Means of meeting the Expenditures of the City of Boston and the County of Suffolk, for the financial year 1858-59, with an account of the actual Receipts during that year.

Sources.	Estimated Receipts.	Actual Receipts.
Armories,	$4,500 00	$4,600 00
Bridges,		2,600 00
Burial Grounds,	500 00	469 00
County of Suffolk,	60,000 00	87,506 93
External Health,	200 00	205 00
Engineering,		16 50
Fees, &c.,	2,460 00	2,803 88
Fire Department,	260 00	764 00
Hay Scales, *South*,		33 69
Interest,	50,000 00	82,550 65
Incidental Expenses,		309 35
Internal Health,	18,800 00	18,613 20
Instructors Grammar Schools,		373 00
Instructors Primary Schools,		113 30
Lamps,	300 00	98 38
Licenses (*See Police.*)		
Library,	150 00	437 80
Mount Hope Cemetery,	5,500 00	2,486 50
Markets,	950 00	238 70
Militia Bounty,	10,000 00	8.163 50
Outstanding Taxes,	70,000 00	161,633 62
Overseers of the Poor,	3,000 00	2,722 36
Public Institutions, viz.—		
House of Correction,	29,900 00	24,851 37
House of Industry,		1,731 92
Lunatic Hospital,		22,913 61
Paving, &c.,	5,000 00	12 160 88
Police,	5,900 00	6,502 63
Primary Schools,		354 98
Rents,	75,000 00	80,103 45
Sewers and Drains,	15,000 00	11,849 21
School Fund,	6,200 00	6,185 76
Steam Boat,	5,000 00	3,913 64
Taxes, 1858,	2,026,300 00	2,031,780 60
Unclaimed Drafts,	5,000 00	3,472 90
Water Works,	310,700 00	354,211 32
Widening Streets,		18,417 59
ORIGINAL ESTIMATE,	$2,710,620 00	$2,955,189 22

Actual Income, - - - - - - - - -	$2,955,189 22
Estimated Income, - - - - - - - - -	2,710,620 00
Excess of Actual Income over Estimated Income, - -	244,569 22
Deduct, Mount Hope Cemetery Income, - - - - -	A. 2.486 50
	$242,082 72
Excess of Appropriations and Loans over actual payments, *as per Statement on page* 21, - - - - - -	47.092 92
Making a net surplus of - - - - - - - -	$289,175 64

The above amount of $289,175 64, resulting from the actual business of the year, belongs to the Sinking Fund, or *Committee on the Reduction of the City Debt*, and is placed at their disposal by the ninth and tenth section of the Ordinance on Finance, R. O. page 163.

This Ordinance requires that any excess of Income over the original *estimated* Income; or any excess of Appropriations (original or by additions,) over the *actual* payments, should be carried to the credit of the Committee on the Reduction of the City Debt, and be applied towards the extinction of the Debt, *and to no other purpose whatever.*

By the same Ordinance it is provided that no money can be drawn for by the Auditor, or be paid by the Treasurer, unless the same has been previously appropriated by a Special Vote of the City Council; hence the necessity of applying to the Council for additional means, if from any cause an *Original Appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific loan.*

A. *This amount, resulting from the sale of Lots, &c., is, by Ordinance, placed at the disposal of the Trustees of this Ground, and, with their other income, is to supply the place of any appropriations by the City for their future expenditures.*

Thus, last year, the appropriation for the County of Suffolk was $200,000, and the estimated income was $60,000, but before the close of the year it was foreseen that the actual expenditures would exceed the appropriation, and although the actual Income would (as was equally foreseen) exceed the estimated Income by a sum much larger than that required to meet the expected deficiency, yet it was necessary to go to the Council and obtain the addition required, because the excess of Income in this case, or in any similar case, could not, under the Ordinance, be used; but it must remain in the Treasury to the credit of the "*Committee on the Reduction of the City Debt,*" and be appropriated to that purpose only.

In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

TAXES.

The amount of Taxes assessed on the Polls and on the Real and Personal Estates in the City of Boston, for the year 1858, was as follows:—

Valuation of Real Estate, - -	$153,505,300 00
Valuation of Personal Estate, -	101,208,800 00
Total Valuation, - - - -	$254,714,100 00
Rated at $8 60 per $1000, gives -	$2,190,541 26
Polls, 32,621, at $2 10 each, give -	68,504 10
Total Assessment for 1858, - -	$2,259,045 36

Of which $118,429 00 was required for the State Tax, being about one-third of the whole State Tax of 1858, viz., $359,988 00.

The Poll Tax was increased this year, by the addition to the usual rate ($1 50 *per head,*) of one-sixth of the State Tax, as required by the Revised Statutes.

The above valuation shows a *loss* on the Personal Estate, of $7,189,300 00, and a *gain* on the Real Estate, $3,791,500 00, resulting in a *net loss* of $3,397,800 00. This loss is equal to 1.316 per cent. on the valuation of 1857. There was also a decrease of 541 in the Polls, being a loss of 1.631 per cent. on that account.

The valuation of 1858 exceeded that of 1848 by the sum of $86,986,100 00, being an increase of 51.85 per cent. for the ten years.

The manner of assessing our Taxes, and the laws and customs regulating the same, will be found in the Appendix.

TAXES 1858 AND 1851.

Wards.	Real Estate, 1858.	Real Estate, 1851.	Personal Estate, 1858.	Personal Estate, 1851.	POLLS.	
					1858.	1851.
1	$9,158,400 00	$7,479,300 00	$3,272,200 00	$3,817,700 00	3,532	3,108
2	5,473,800 00	4,177,000 00	586,800 00	455,500 00	3,474	2,256
3	7,025,200 00	5,619,500 00	2,742,000 00	2,016,400 00	2,203	2,344
4	37,591,300 00	25,104,700 00	35,977,200 00	28,190,800 00	3,059	3,175
5	5,821,000 00	5,353,500 00	2,291,700 00	2,344,100 00	2,160	1,859
6	23,189,500 00	15,212,400 00	20,663,600 00	13,992,300 00	1,938	1,888
7	17,175,100 00	14,779,800 00	18,864,100 00	15,858,800 00	2,535	2,741
8	11,035,600 00	10,121,300 00	4,782,700 00	5,725,600 00	2,004	2,304
9	7,762,500 00	5,848,200 00	2,968,700 00	1,967,800 00	1,972	1.610
10	7,945,800 00	5,464,600 00	2,559,400 00	2,021,200 00	2 569	2,481
11	13,854,400 00	5,775,200 00	4,456,600 00	1,332,300 00	3,540	2,386
12	7,472,700 00	4,423,000 00	2,043,800 00	866,000 00	3,632	2,293
	$153,505,300 00	$109,358,500 00	$101,208,800 00	$78,588,500 00	32,621	28,445

1858.		1851.	
Real Estate, .	$153,505,300 00	Real Estate. .	$109,358,500 00
Personal Estate,	101,208,800 00	Personal Estate,	78,588,500 00
	$254,714,100 00		$187,947,000 00
Increase in Polls, ...	4,176.	Increase in 7 years,	66,767,100 00
			$254,714,100 00

The assessments in previous years have been as follows:—

1857.

Valuation of Real Estate, - -	$149,713,800 00
Valuation of Personal Estate, -	108,398,100 00
Total, - - - - - -	$258,111,900 00
Rated at $9 30 per $1000, is -	$2,400,440 67
Polls, 33,162, at $1 50 each, is -	49,743 00
Total Assessment, - - -	$2,450,183 67

The increased valuation over the year 1856 was,

On Real Estate,	$6,032,100 00,	being 4.198 per cent.
On Personal Estate,	2,917,300 00,	being 2.765
Total increase,	$8,949,400 00,	being 3.592

The increased valuation over 1847 was $95,751,500, being equal to 58.98 per cent. for the ten years.

1 8 5 6.

Valuation of Real Estate, - -	$143,681,700 00
Valuation of Personal Estate, -	105,480,800 00
Total, - - - - - -	$249,162,500 00
Rated at $8 per $1,000, is - -	$1,993,300 00
Polls, 32,974, at $1 50 each, is -	49,461 00
Total Assessment, - - -	$2,042,761 00

The increased valuation over the year 1855 was

On Real Estate,	$7,330,400 00,	being 5.376 per cent.
Decrease on Personal Estate,	100,100 00,	being 0.948
Net increase on total valuation of 1855,	$7,230,300 00,	being 2.988

The increase on Polls was 1,372, being 4.341

Total valuation of the year 1856, as above,

	$249,162,500 00
The valuation of 1846 was - -	148,839,600 00
Increase in ten years, - - -	$100,322,900 00

1855.

Valuation of Real Estate, - -	$136,351,300 00
Valuation of Personal Estate, -	105,580,900 00
Total Valuation, - - - -	$241,932,200 00
Rate $7 70 per $1,000, gave - -	$1,862,877 94
Number of Polls, 31,602, at $1 50,	47,403 00
	$1,910,280 94

The Total Valuation of the year 1855, as above stated, was - - - - - - $241,932,200 00

The Valuation of the year 1845 was	135,948,700 00
Increase in ten years, - - -	$105,983,500 00

Which is equal to 77.957 per cent.

1854.

Valuation of Real Estate, - -	$127,730,200 00
Valuation of Personal Estate, -	99,283,000 00
Total Valuation, - - - -	$227,013,200 00
At $9 20 per $1,000, is - -	2,088,521 44
No. of Polls, 31,134, at $1 50, -	46,701 00
Total Tax for 1854, - - -	$2,135,222 44

The above amount includes a State Tax of - - - - - - $98,691 00

Increase over 1853,

Real Estate,	$11,639,300,	being	10.002 per cent.
Personal Estate,	8,859,700,	being	9.798
Total, - -	$20,499,000,	being	9.926

Polls, - - - 1,175, being 3.922

The Total Valuation of 1844 was,	$118,450,300 00
Increase in ten years, - - -	108,562,900 00
Valuation of 1854, - - -	$227,013,200 00

This increase is 91.652 per cent., and is divided as follows: —

Real Estate in 1854,	$127,730,200	
1844,	72,048,000	
Increase, -	$55,682,200,	being 77.285 per ct.
Personal Estate in		
1854,	$99,283,000	
1844,	46,402,300	
Increase, -	$52,880,700,	being 113.961 per ct.
Increase of Polls, -	8,795,	being 39.37 per ct.

1853.

Valuation of Real Estate, - - -	$116,090,900 00
Valuation of Personal Estate, -	90,423,300 00
Total Valuation, - - - -	$206,514,200 00
At $7 60 per $1,000, is - -	$1,569,507 92
No. of Polls, 20,959, at $1 50 each, is	44,938 50
Total Tax for 1853, - - -	$1,614,446 42
Including State Tax of - -	98,691 00

Increase over 1852,

Real Estate,	$5,391,700,	being 4.870 per cent.
Personal Estate,	13,443,300,	being 17.462
	$18,835,000,	being 10.003

Polls, - - - 976, being 3.367

The valuation of 1843 was $110,046,000.

Increase in ten years, $96,468,200, being 87.661 per ct.

The valuation of 1852,	was	$187,680,000.	Rate of Tax		$6.40	per $1,000.
1851,	"	187,947,000.	"	"	7.00	"
1850,	"	180,000,500.	"	"	6.50	"
1849,	"	174,180,200.	"	"	6.50	"
1848,	"	167,728,000.	"	"	6.50	"
1847,	"	162,360,000.	"	"	6.00	"

CITY EXPENDITURES.

Statement of the Expenditures made on account of the City of Boston during the financial year 1858–59.

Commencing with the first day of May, 1858, *and ending with the last day of April,* 1859.

N. B. *The Expenditures on account of the* County of Suffolk, *which comprises the City of Boston, the City of Chelsea, and the towns of North Chelsea and Winthrop, are in a separate account.*

ARMORIES.

Payments to the various Volunteer Militia Companies, for Rent of Armories as required by the State Law of 26 April, 1853, viz:		
Rents for 14 Infantry Companies one year, at $300 each,	$4,200 00	
One Cavalry Company, one year,	600 00	
Light — Allowance for gas light to 16 Companies, at $25 per annum each, in conformity with a vote of the City Council of 20th March, 1854,	400 00	
Per item No. 2 of Treasurer's account,		$5,200 00
N. B. *The State refunds all the amounts paid for rent as above; but not the light money.*		
Amount carried forward,		$5,200 00

Amount brought forward,		$5,200 00
ADVERTISING, &c.		
Paid for eight daily Newspapers, and for advertising in the same at the rate of $300 per annum for one year,	$2,400 00	
One daily paper for eleven months,	275 00	
One weekly paper for six months,	75 00	
Per item No. 3 *of Treasurer's account,*		2,750 00
AUDITOR OF ACCOUNTS.		
Amount paid to the Auditor of Accounts by direction of the Committee on Accounts, to enable him to pay in advance such claims against the City as circumstances require to be paid before the regular pay day, which is the first day of every month,		
Per item No. 52 *of Treasurer's account.*		300 00
This amount is refunded by the Auditor, and appears to his credit in item No. 108 *of Treasurer's account.*		
ANNUITIES.		
Paid to three individuals the stipulated annuities granted to them by the City Council on account of widening streets and for other considerations,		570 16
Amount paid by Treasurer, per item No. 1 *of his account,*	$507 66	
Amount not yet called for,	62 50	
	$570 16	
BRIMMER SCHOOL HOUSE.		
Cost of Raising the Roof and other improvements on this House, viz:		
Contractor's work,	$4,989 00	
Extra work,	395 37	
Plans, &c.,	50 00	
Plumber's work,	185 00	
Per item No. 8 *of Treasurer's account,*		5,619 37
Amount carried forward,		$14,439 53

Amount brought forward,			$14,439 53

BACK BAY IMPROVEMENT.

Paid for Ashes, Dirt, &c., delivered at the foot of the Public Garden for the purpose of filling up the City's half of the new Avenue, called *Arlington Street*, in conformity with the Contract with the State, relating to the filling up of the Back Bay Lands,	$5,873 51	
Amount credited to the Internal Health Department for 16,733 loads of Ashes delivered there by the City Teams at 25 cents per load,	4,183 25	
Per item No. 9 of Treasurer's account,		10,056 76

BURIAL GROUNDS.

Expenditures for the general improvement and embellishment of the Burial Grounds, and other incidental expenses of this department, viz:

SOUTH GROUND, Washington Street.			
Labor,	$456 25		
Loam, Sand, &c.,	52 50		
Opening ground on Sundays,	40 00		
Repa'g Tombs, and Locks and Keys,	1 63		
		$550 38	
CHAPEL, Tremont Street.			
Labor,	150 75		
Loam & Red gravel,	50 20		
Opening ground on Sundays,	15 00		
Repairing Tombs, Locks, &c.,	2 62		
Bulbs, &c.,	2 50		
		221 07	
Amounts carried forward,		$771 45	$24,496 29

Amounts brought forward,		$771 45	$24,496 29
GRANARY, Tremont Street.			
Labor,	$303 50		
Stone Coping for Wall,	126 00		
Loam & Red Gravel,	46 00		
Opening the ground on Sundays,	17 00		
Repairing & Planking Tombs,	11 75		
Bulbs, Seeds and Plants,	10 00		
Repairing Fence,	9 84		
		524 09	
CENTRAL, Boylston Street.			
Labor,	155 75		
Loam, Sand, &c.,	22 25		
Repairing Tombs,	4 00		
Repair'g Fence and Iron Work,	3 30		
		185 30	
COPPS HILL.			
Special Superin't,	329 25		
Labor,	133 50		
Plumber's Work,	30 02		
Iron Work,	25 82		
Loam, Gravel, &c.,	8 00		
Rep'g and Planking Tombs,	5 72		
		532 31	
EAST BOSTON.			
Repairing Wall,	95 74		
Salary of a Special Officer,	82 00		
Labor,	44 00		
Digging and Opening Graves,	37 63		
Removing Bodies,	25 00		
Ferry Tolls,	16 12		
Locks, and Repairing same,	2 25		
		302 74	
Amounts carried forward,		$2,315 89	$24,496 29

Amounts bro't forward,		$2,315 89	$24,496 29
SOUTH BOSTON.			
Cost of Building a new Fence,	$61 18		
Labor,	42 75		
Beach Gravel,	15 00		
		118 93	
MOUNT HOPE CEMETERY.			
Digging Graves for the Poor in this Ground,		206 00	
See this account under letter M.			
FUNERAL CARS, Harnesses, &c.			
Care and storage of the same,	139 50		
Repairs of same,	25 00		
		164 50	
PRINTING for the City Registrar's Department, which includes the B. G. Department, and also the Records of Births, Deaths, Marriages, and Intentions of Marriage,		189 59	
BULBS and SEEDS, not charged elsewhere,		56 98	
TOOLS,		9 38	
POSTAGES,		7 05	
PAPER BOXES, for use of Registrar's Office,		4 38	
			3,072 70
Amount paid by Treasurer, per item No. 5 of his account,		3,203 70	
Deduct Transfer by Auditor to Incidentals,		131 00	
		$3,072 70	
Amount carried forward,			$27,568 99

Amount brought forward,		$27,568 99
BRIDGES.		
Repairs, &c., on the Free Bridges, viz:		
DOVER STREET BRIDGE, *leading from East Dover Street to Fourth Street.*		
Rebuilding this Bridge, as per order of City Council of 18th May, 1858.		
Piles, Girders and Labor on same,	$14,507 85	
Sea Wall,	11,938 50	
New Draw,	6,000 00	
Lumber and Survey of same,	5,653 45	
Earth Filling,	4,392 25	
Iron Work,	3,284 99	
Labor,	590 52	
Services of Sup'ts of Work,	561 50	
One hundred and fifty Hackensack Knees,	262 50	
Services of Watchmen,	159 00	
Nails and Spikes,	138 26	
Labor in removing Old Structure,	135 00	
Tools, Ropes and Chains,	117 67	
Rent of House for the Superintendent 6 months,	100 00	
Edge Stone,	88 10	
Carting,	64 35	
Removing Supt's House,	50 00	
Removing Buoys,	40 00	
Raising Sunken Stone,	40 00	
Scowing,	31 75	
Soundings,	30 00	
Stove and fixtures,	8 64	
Gas,	4 55	
Painting two Signs — "No Passing,"	2 50	
	$48,201 38	
FEDERAL STREET BRIDGE, *leading from Federal Street to First Street, South Boston.*		
Amounts carried forward,	$48,201 38	$27,568 99

Amounts brought forward,		$48,201 38	$27,568 99
Lumber and labor,	$910 22		
Piles, 44 at $17,	748 00		
Iron W'k, & Spikes,	237 02		
Grain, Hay, &c., for Horse,	152 86		
Caulking Draw,	126 62		
Carting,	63 75		
Hire of Scow and Engine,	40 00		
Painting,	23 38		
Inciden'l Expenses, Tools, &c., paid to Superinten't,	14 61		
Oil,	13 40		
Gas used on Draw,	11 40		
Coal,	8 29		
Hire of Horse seven days,	7 00		
Shoeing Horse,	5 25		
Water Rates,	5 00		
Paving,	21 40		
		2,388 20	
MOUNT WASHINGTON AVENUE BRIDGE, *leading from Federal Street to Granite Street, South Boston.*			
New Geering for Turn Table, new Planking, the Draw, and ordinary repairs.			
Turn Table,	930 00		
Labor,	311 13		
Lumber,	209 81		
Iron Work,	104 67		
Oil,	25 61		
Spikes and nails,	14 23		
Paving,	21 40		
Fuel,	11 86		
		1,628 71	
MERIDIAN STREET BRIDGE, *from Meridian Street, East Boston, to Chelsea.*			
Amounts carried forward,		$52,218 29	$27,568 99

Amounts brought forward,		$52,218 29	$27,568 99
Labor,	$732 00		
Lumber,	330 79		
Piles,	286 16		
Iron Work,	64 12		
Gravel,	45 00		
Land Pile-Driving Machine,	25 00		
Teaming,	22 50		
Oil,	22 14		
Repairs by Sup't,	11 75		
Tools and Stove,	10 75		
		1,550 21	
CHELSEA STREET BRIDGE, *from Chelsea Street, East Boston, to Chelsea.*			
Painting,	220 00		
Blacksmith Work,	26 90		
Oil,	2 00		
		248 90	
POINT SHIRLEY BRIDGE.			
Gravel,	25 53		
Labor,	24 74		
		50 27	
Carriage Hire for the Committee,		68 87	
			54,136 54
Amount paid by Treasurer, per item No. 6 of his account,		$54,117 96	
Amount not yet called for,		14 03	
Add Transfer from another account,		4 55	
		$54,136 54	
BOSTON HARBOR.			
Wages of two Boatmen, who are constantly employed,		$1,000 00	
Removing from the Channe the schooner Two Brothers and Cargo of Stone, which were sunk there,		475 00	
Amounts carried forward,		$1,475 00	$81,705 53

Amounts brought forward,	$1,475 00	$81,705 53
Clearing Ice from the Harbor,	380 00	
Services of Steamer "Henry Morrison," to visit the Islands and Harbor on various occasions,	122 97	
Rent of Harbor Master's Office,	75 00	
Repairs of Boat,	20 62	
Fuel for Office,	15 33	
Services of Steam Tow Boat to visit the location of the sunken schooner "Two Brothers,"	15 00	
Newspapers and Shipping List,	18 00	
		2,121 92

Per item No. 7 of Treasurer's account.

BELLS AND CLOCKS.

For ringing Eight Bells in different parts of the City, to denote the hours of the day, at $80 ea. per annum,	640 00	
For winding and regulating fourteen public Clocks,	425 00	
Extra repairs on the same,	288 00	
Lighting and care of Williams Market Clock,	75 00	
Painting and Gilding Dial of Hanover street Church Clock,	50 00	
Repairing Bells used by the City,	9 30	
		1,487 30

Per item No. 4 of Treasurer's account.

For the information and accommodation of the Citizens, all the Fire Alarm Bells in the City are struck once at Twelve o' Clock noon. The greatest care is taken to secure the utmost accuracy as to the time, for which purpose a telegraphic communication with the Cambridge Observatory has been established.

Amount carried forward,	$85,314 75

Amount brought forward,		$85,314 75

CHAPMAN SCHOOL HOUSE.

Cost of an extra piece of Land added to the yard of this house, viz:—		
3,000 feet at 50 cents,	$1,500 00	
Alteration and Repairs of the out-houses, and improvement of the yard,	1,485 00	
Per item No. 12 *of Treasurer's account,*		2,985 00

CITY DEBT.

The Committee on the Reduction of the City Debt have been charged by the Auditor with the whole of the City Debt, which became due in this financial year, amounting to		9,000 00
*Payments by the Treasurer per item No.*11 *of his account,*	$5,000 00	
Amount not yet called for,	4,000 00	
	$9,000 00	

COMMON, MALLS, PUBLIC SQUARES, &c.

Care and Improvement of the Common and Public Garden, Public Squares, and Ornamental Grounds and Trees of the City proper, and in South and East Boston, viz:		
Salary one year of John Galvin for general superintendence, and for keeping the Common, Malls, and all the Squares and Trees in good order and condition, he paying for all the labor and ordinary expenditures for that purpose,	$7,250 00	
For the following items of Expenditure, not included in said contract, viz:		
Amounts carried forward,	$7,250 00	$97,299 75

Amounts brought forward,		$7,250 00	$97,299 75
COMMON.			
Carpenter's work and stock,	$231 06		
Grading and Sodding in front of Public Library,	186 70		
Loam, Sods, and Manure,	75 50		
Iron Work and repairing Fence,	66 18		
Cleaning after 4th July, and after the Cable celebration,	48 75		
Grass seed,	11 29		
		619 48	
RAIL ROAD MALL.			
Gravel,	1,739 42		
Paving Gutters,	1,022 06		
Stone Chips,	858 72		
Labor,	721 99		
Loam,	458 25		
Sods,	227 12		
Mason Work and Cesspools,	86 24		
Oyster Shells,	46 50		
		5,160 30	
CHESTER SQUARE AND PARK.			
Repairing Fountain,	604 50		
Gravel for Walks,	150 00		
Tree Guards,	280 00		
Painting Fences,	154 00		
Extra Labor, and opening and closing the square,	51 00		
Tool Shed,	15 00		
Seeds, &c.,	11 29		
		1,265 79	
Amounts carried forward,		$14,295 57	$97,299 75

Amounts brought forward,		$14,295 57	$97,299 75
CHESTER STREET MALL.			
Labor, Grading and Sodding the same from Tremont Street to Harrison Avenue,	$891 99		
Gravel for same,	308 65		
Loam for Trees and Sods,	187 52		
Teaming,	132 50		
Granite Fenders to protect the Iron Fence,	48 00		
Repairing Fence,	35 10		
Painting Signs,	11 80		
		1,615 56	
PARADE GROUND ON THE COMMON.			
Labor,	190 00		
Filling,	163 50		
Loam,	60 75		
Teaming,	31 00		
		445 25	
WATERING CHARLES STREET,		522 50	
FRANKLIN AND BLACKSTONE SQUARES.			
Trees,	216 50		
Carpenter's Work, Tree Guards, &c.,	102 60		
Repairing Fountains,	63 63		
		382 73	
PUBLIC GARDEN.			
Trees, Labor and Loam,	144 00		
Greenhouse, Repairs,	135 06		
		279 06	
TREES IN STREETS.			
Tree Guards, Loam, Repairing Side Walks, &c.,		243 75	
Amounts carried forward,		$17,784 42	$97,299 75

Amounts brought forward,	$17,784 42	$97,299 75
EAST BOSTON SQUARES.		
Painting Fence and Paving round Trees,	119 00	
TREES and BULBS for general distribution in the various grounds,	94 60	
UNION PARK.		
Carpenter's Work and Repairing Fence,	58 48	
LOWELL SQUARE.		
Repairing Fountain,	12 89	
TOOLS AND IRON WORK, Repairs, &c.,	16 76	
CITY HALL SQUARE.		
Trees,	5 00	
		18,091 15
Amount paid by Treasurer, per item No. 10 *of his account,*	$18,056 05	
Add Transfer from Internal Health,	35 10	
	$18,091 15	

ENGINE AND HOOK AND LADDER HOUSES.

Alteration and Repairs on these Houses, viz:		
Carpenter's Work and Stock,	822 76	
Painting and Glazing,	751 44	
Whitewashing,	165 75	
Masonry and Drainage,	134 26	
Slating and Repairing Roofs,	56 10	
Gas Fixtures,	50 85	
Plumbing,	45 17	
Paper Hanging,	45 00	
Signs for Houses,	37 00	
epairing Sidewalks,	11 50	
Amounts carried forward,	$2,119 83	$115,390 90

Amounts brought forward,		$2,119 83	$115,390 90
STEAM ENGINE HOUSES.			
Cost of Fitting up Houses for the accommodation of the two new Steam Fire Engines, Eclipse and Lawrence, viz., Wall Street for the Eclipse—			
Carpenter's Work and Stock,	$797 04		
Mason's Work and Stock,	501 77		
Flagstones for Cess-pools,	193 03		
Plumbing,	167 82		
Slating and Roofing; and Copper Gutters,	127 90		
Warming apparatus,	129 75		
Gas Fixtures,	51 05		
Iron Work,	41 06		
		2,009 42	
Purchase St. for the Lawrence.			
Carpenter's Work and Stock,	525 47		
Mason's Work and Stock,	222 68		
Warming Apparatus,	119 46		
Painting and Glazing,	64 36		
Plumbing,	29 44		
Iron Work,	5 32		
		966 73	
			5,095 98
Amount paid by Treasurer, per item No. 14 *of his account,*		$4,996 39	
Amount not yet called for,		92 74	
		5,089 13	
Add Transfer by Auditor from Fire Department,		6 85	
		$5,095 98	
Amount carried forward,			$120,486 88

Amount brought forward,		$120,486 88

ENGINE HOUSE, WARD VII.—*See Ward Room, Ward VII.*

ENGINEERING.

Expenses of the Civil Engineer's Department.

Salary of the Second Assistant Engineer for the year,	*$1,082 25	
Pay of Draftsmen and Assistants, Levellers, Rodmen, Chainmen, &c.,	3,540 63	
Instruments, and Repairs of the same,	329 85	
Books, Stationery, Drawing Materials and Postages,	217 13	
Omnibus Fares and Ferry Tolls,	132 17	
Carpenter's Work, &c., in Office,	35 22	
Wooden Stakes,	32 45	
Payments to J. Noble, engineer at East Boston for Plans and Information about streets in that ward,	25 00	
Washing Towels, and Soap,	24 88	
Sounding for various objects,	15 00	
Maps and Plans, and binding same,	14 57	
Furniture, &c., for Office,	6 12	
Ice for Office,	6 00	
Expresses,	3 75	
Tools for Office,	2 34	
Per item No. 15 *of Treasurer's account,*		5,467 36

EXTERNAL HEALTH.

Expenses of maintaining the Schooner Quarantine.

Salary of Captain,	600 00	
Do. of Men,	557 50	
Amounts carried forward,	$1,157 50	$125,954 24

* *The Salaries of the Engineer and the Assistant Engineer are charged under the head of Salaries.*

Amounts brought forward,		$1,157 50	$125,954 24
Stock for proposed new building on the Island for the Port Physician's Office,* viz:—			
Lumber,	$457 30		
Labor,	89 66		
Plans,	50 00		
		†596 96	
Repairs,		281 77	
Stores and small supplies by Captain,		127 03	
Dockage, two years,		103 00	
Camp Stools and other furniture,		33 82	
Bargemen at the Island,		30 00	
Ship Chandlery, Paints, &c.,		29 67	
Stationery for Port Physician,		20 72	
Bunting,		14 37	
Fuel,		11 87	
New Ensign,		8 00	
Tools, &c.,		5 40	
Palm Leaf Hats,		5 35	
			2,425 46
Amount paid by Treasurer, per item No. 13 *of his account,*		$2,363 93	
Add transfers by Auditor from other accounts,		61 53	
		$2,425 46	

FRANKLIN SCHOOL HOUSE—(NEW).

See Grammar School House, Ward XI.

Amount carried forward, $128,379 70

* N. B.—*The Salary of the Port Physician is* $200 *per annum. He resides at Deer Islond, and is Superintendent of the Quarantine Department. His salary is charged under the head of Salaries. He is also Superintendent and Physician to the House of Industry at Deer Island, for which he receives a salary of* $1,000 *per annum, which is charged in the Expenses of the House of Industry.*

† *The project of building this office was abandoned, and the stock remains on hand at the, Island.*

Amount brought forward,		$128,379 70

FIRE DEPARTMENT.

Exclusive of Engine and Hook and Ladder Houses, which are charged under that head; and also, exclusive of the Salaries of the Chief Engineer, and the Clerk to the Board of Engineers, which are charged under the head of Salaries.

The appropriation for the Fire Department includes the annual Expenditures of the Fire Department proper, am't'g to	$91,410 17
The cost of carrying on the FIRE ALARM SYSTEM *am't'g to*	7,861 02
And the cost and keeping in proper order for use the two STEAM FIRE ENGINES, *am't'g to*	7,708 66
Thus making a Gross total of	$106,979 85

The details of which are as follows, viz:

FIRE DEPARTMENT.

Annual compensation to the Assistant Engineers, Officers and Members of the various Engine, Hook and Ladder, and Hose Co's,	$70,433 44	
Repairs of Engines, Hose Carriages, Hook and Ladder Carriages, and other apparatus belonging to the Fire Department; exclusive of Repairs on Hose and other work in that line,	5,849 94	
Amounts carried forward,	$76,283 38	$128,379 70

Amounts brought forward,		$76,283 38	$128,379 70
New Leading and Suction Hose, Caps, Badges and Buckets,		3,499 64	
Repairs on the Leading and Suction Hose, Caps, Badges and other work in that branch,		1,741 65	
Hire of Horses and Riders to draw the Hand Engines and Hooks and Ladders to and from fires,		2,382 63	
Bells for Fire Alarms, and Hanging the same, New Belfries, &c., viz:			
On St. Vincent's Asylum,	$1,189 20		
On the Wells School House,	558 08		
Putt'g up new Steel Bell on the Mariner's Church, in Summer st., (*bell not yet accepted and paid for,*)	61 85		
		1,809 13	
Fire Police—Special men appointed for attendance at fires,*		805 81	
Furniture and Utensils for Engine Houses,		506 07	
Fuel for the Engine Houses,		551 79	
Expenses of collecting apparatus after fires, and carting machines to and from workshops for repairs; and other miscellaneous expenses of the Fire Department not charged elsewhere,		501 18	
Amounts carried forward,		$88,081 28	$128,379 70

* *Since 1st February last this service has been performed by the regular Police officers, who receive no extra pay therefor.*

Amounts brought forward,	$88,081 28	$128,379 70
Warming apparatus for Engine Houses,	408 54	
Water for the various Engine Houses,	352 00	
Ladders — Purchase of new and repairing of old ones,	499 47	
Gas and Gas Fixtures for Engine Houses,	390 31	
Neatsfoot Oil and Leather Preservative for Engine Hose,	262 25	
Stationery and Printing for the Department,	177 78	
Refreshments furnished Fire Companies, who came from neighboring cities and towns to our assistance at large fires,	158 62	
Oil and Fluid for Engine Houses and for Torches,	145 19	
Reservoir Covers—New ones furnished by the Internal Health Department,	135 00	
Extra services of Firemen at large fires,	135 50	
Signs for Engine and Hose Carriage Houses, and for designating the location of Hydrants in the streets,	118 66	
Filling and cleaning Reservoirs,	108 50	
Locks and Keys for various Engine Houses, including spare keys for the use of members,	83 63	
Engraving and Printing Certificates of Membership for the Department,	72 00	
Oil used at the trial of the		
Amounts carried forward,	$91,128 73	$128,379 70

Amounts brought forward,	$91,128 73	$128,379 70
Hibernia Steam Engine of Philadelphia,	60 60	
Carriage hire for Committee and strangers,	54 50	
Soap and Sponge,	50 47	
Damages — Payment for injury done by the Departm't,	36 50	
Care of the Reservoirs at East Boston, one year,	25 00	
Ringing Alarm Bells at East Boston,	25 00	
Washing and making Towels,	17 37	
Desk for Engineer's Office,	12 00	
FIRE DEPARTMENT, Exclusive of Steam Engines and Telegraphic Fire Alarm,	$91,410 17	
STEAM FIRE ENGINES.		
Paid on account of cost of the two new Steam Fire Engines, Eclipse and Lawrence, contracted for at $3,500 each; of which the first payment of $2,000 each has been paid, being The balance is payable 1st July next.	$4,000 00	
Monthly Payments to the Sellers for running and working the Engines, and keeping them in repair, as per Contract, which exists one year, the City furnishing the Horses only,	1,611 00	
Cost of Three pair of Horses for drawing same to and from fires,	1,150 00	
Bedsteads and Bedding for the Steam Engine Houses,	321 17	
Amounts carried forward,	$7,082 17	$128,379 70

Amounts brought forward,	$7,082 17	$128,379 70
Cost of Harnesses, Ropes, &c.,	228 40	
New Fuel Wagon,	125 00	
Fuel at Trials of Engines and for service at fires,	75 14	
Keeping and hire of Horses prior to the erection of stables connected with the Engine Houses,	71 50	
Grain, Hay, &c., for Horses,	43 89	
Lanterns for the use of the men,	26 25	
Repairing Machines,	20 25	
Shoeing Horses and Medicines for same,	15 62	
Repairing Hose, Pipe, &c.,	12 94	
Washing Clothing and Bedding,	7 50	
STEAM FIRE ENGINES,	$7,708 66	

TELEGRAPHIC FIRE ALARM.

The following payments have been made on this account, viz:

Salary of Superintendent,	$1,200 00	
Salary of Assistants,	3,510 00	
Three new Striking Machines,	1,152 50	
Signal Boxes and Repairing the same,	351 75	
Drugs, Chemicals and Zinc,	341 77	
Wires, and putting up same,	269 63	
Insulators, Copper Cups, Batteries, &c.,	176 15	
Office Machinery and Tools for repairing,	173 57	
Repairs of Machinery, Wires and Blacksmith's work,	105 20	
Washing the Office, Clothing and Bedding,	93 77	
Telegraph Paper,	79 35	
Amounts carried forward,	$7,453 69	$128,379 70

Amounts brought forward,	$7,453 69	$128,379 70
Carpenter's and Mason's work, Repairing, &c., in office,	78 33	
Other machinery and putting up the same,	68 52	
Water used as a motive power,	65 00	
Freight, Expresses, Omnibus Fares and Carting,	55 89	
Repairing Striking Machines,	38 42	
Incidental Expenses and damages paid,	25 77	
Printing and Stationery for office,	23 94	
Rent of Cellar at South Boston for accommodation of a striking machine,	16 50	
One Paper Reel for Telegraph Register,	14 50	
Gas Pipes and Gas Fixtures for Office,	8 76	
Repairing Bells,	7 26	
Furniture for Office,	4 44	
TELEGRAPHIC FIRE ALARM,	$7,861 02	
Totals, Fire Department,	$91,410 17	
Steam Engines,	7,708 66	
Telegraphic Alarms,	7,861 02	
		106,979 85
Amount paid by Treasurer, per item No. 16 *of his account,*	$106,363 71	
Amount not yet called for,	653 02	
	$107,016 73	
Deduct Transfers by Auditor to other accounts,	36 88	
	$106,979 85	
Amount carried forward,		$235,359 55

Amount brought forward, $235,359 55

N. B. *On the* 30*th April,* 1859, *the Department consisted of one Chief Engineer, nine Assistant Engineers, and twenty Companies, including three Hook and Ladder and five Hose Companies.*

Each of the Hand Engine Companies has one Foreman, one Assistant Foreman, one Clerk, one Steward, and thirty-six men.

Each of the Hose Companies has twenty men, with the same officers as the Engine Companies.

In addition to the above there are two Steam Fire Engines, which now are and will continue to be operated till 1*st January,* 1860, *by the builders, under a special contract with them. They are to keep the Engines in repair, man them, and work them at every fire, and pay every expense, except the Horses, which are furnished by the City. Each Engine requires seven men, who are under the control and subject to the orders of the Engineers of the Fire Department.*

The Contractors are paid monthly, viz: for the Lawrence, $333 33, *and for the Eclipse,* $266 66.

It is proposed to purchase two more Steam Engines, and to discard one Hand Engine and one Hose Company.

PAY — *That of the Chief Engineer is* $1,200 *per annum; that of the Assistant Engineers,* $250 *each per annum; the Foremen,* $150*; the Assistant Foremen,* $125*; the Clerks,* $125*; the Stewards,* $125*; and the Men,* $100 *each per annum, except the three stationary Engine Companies, No.* 14, *at South Boston Point; one Hook and Ladder Company, and one Hose Company at East Boston, and Hose Company No.* 4 *in Northampton Street, who receive less pay, as they are never required to leave their sec-*

Amount carried forward, $235,359 55

Amount brought forward, $235,359 55

tions of the City, except on the order of the Chief or one of the Assistant Engineers.

OWNERSHIP — *All the Engines, Carriages, and other Fire Apparatus belong to the City, and are under the control of the Chief Engineer and the Committee on the Fire Department.*

FIRE ALARMS — *A constant watch is kept at the Central Office, Court Square, night and day, by the operators and others. Each operator serves two alternate terms of four hours each, as principal, and the same as assistant operator; so that sixteen hours' service at the office, out of every twenty-four, is required from each operator. No operator is permitted to sleep during his watch, unless expressly relieved by some one else.*

Each operator is accountable to the Superintendent for any omissions or mistakes that may occur at the Central Office during his hours of duty.

An accurate account is kept of the time of giving each alarm, and of the District and Station from which it originates, and all other necessary information.

The City is divided into seven Alarm Districts. Each District is subdivided into Stations, in each of which is a Signal Box. There are now fifty Signal Boxes or Stations, the number in a District varying from six to thirteen.

Alarms are transmitted to the Central Office, from the Signal Stations or Boxes, by turning a crank in the Box. The Police Officers and one other person resident near each Box, have each a key to the Boxes.

Alarms are usually given in less than a minute from the time the crank is turned in any Box, which is done in accordance with certain directions understood by the operator.

Amount carried forward, $235,359 55

Amount brought forward,			$235,359 55

☞ THE MERIDIAN BELLS *are all struck at the Fire Alarm Office. The greatest care is taken to secure the utmost accuracy, for which purpose a telegraphic communication with the Cambridge Observatory has been effected.*

GRAMMAR, HIGH, LATIN AND NORMAL SCHOOLS.

For general Expenses of all the Schools, see SCHOOLS.

For particular Expenses of the PRIMARY SCHOOLS, see that head.

The contingent Expenses of the Grammar, Latin, High, and Normal Schools, exclusive of the Salaries of the Instructors, and large repairs or alterations on the School Houses, (which will be found under the head of Instructors, and of Grammar School Houses,) have been as follows, viz:

Ordinary Repairs of the School Houses and School Rooms, including the annual white-washing, painting, cleaning paint, &c., viz:

Carpenter's Work and Stock,	$2,928 85		
Mason's Work and Stock,	2,505 70		
Painting & Glazing,	773 38		
Drains, Removing Night Soil, &c.,	451 14		
Slating & Roofing,	218 90		
Loam, &c., for yard of the Lawrence School House,	156 00		
Iron W'rk & Lightning Rods,	149 21		
Locksmith,	118 86		
Plumber's Bills, & Bells,	76 86		
Copper Gutters & Repairing same,	46 00		
		7,424 90	
Amounts carried forward,		$7,424 90	$235,359 55

Amounts brought forward,		$7,424 90	$235,359 55
Repairing yard of the Lyman School House, East Boston,		1,085 00	
Fuel — Preparing the same for use and housing it, *as per memo.* on page 60,		8,580 86	
Furniture and other Apparatus, viz:			
Tables, Chairs, Seats, Desks, & Book Cases,	6,889 02		
Blackboards, Crayons and Slates,	392 34		
Window Shades & Fixtures,	232 46		
Brooms & Brushes of all kinds,	223 88		
Clocks and Timepieces, & annual cleaning of same, *per contract,*	201 75		
Woodenware, Tinware and Hardware,	178 22		
Floor Mats,	112 94		
		8,230 61	
Care and Cleaning of Houses, Making Fires, Shovelling Snow, &c.,		6,015 92	
Salaries, viz:			
J. D. Philbrick, Superintendent, one year,	2,500 00		
B. Capen, Sec'y of Sch'l Com. part at $800 and part at $1,000 *per an.*,	829 46		
O. H. Spurr, Messenger to same,	300 00		
Three officers employed to look after truant chil-			
Am'ts car'd forw'd,	$3,629 46	$31,337 29	$235,359 55

Am'ts bro't forw'd,	$3,629 46	$31,337 29	$235,359 55
dren, at $1000 per an., each,	3,000 00		
Tolls, &c., for the East Bo. Officer,	13 68		
Three Judges of the Police C'rt, for their services in disposing of Truants, as provided for by the Act of 1850, ch. 294, one year, at $150 each,	450 00		
		7,093 14	
Printing and Binding, including the Annual Report of the Committee of Examination; and Programmes for the exercises of the various Schools for exhibition days,		6,358 04	
Books furnished to indigent Scholars, exclusive of the $50 paid annually from the Webb Fund, for writing books, pens, &c., for the Franklin School,	3,637 83		
Do. to replace those belong'g to Sch'rs., which were destr'd at the burning of the Quincy Schl. House, in January, 1859,	1,267 32		
		4,905 15	
Warming Apparatus and Repairs of same,		2,066 74	
Expenses attending the Annual Examination of the Schools by the City Government and School Committee in July, including the cost of the School			
Amounts carried forward,		$51,760 36	$235,359 55

Amounts brought forward,		$51,760 36	$235,359 55
Festival given at the Music Hall to all the Instructors, Medal Scholars, City Government and Invited Guests, viz:			
Use of the Hall for that occasion; Furniture & other expenses of preparing the various School Rooms for the exhibition of the Scholars,	$504 95		
Music,	267 00		
Decoration of the Hall,	159 09		
Omnibuses & Ferry Tolls for bringing Children from East Boston & South Boston,	138 00		
Boquets presented to Medal Scholars on that occasion,	113 50		
		1,182 54	
Medals, &c.:			
Cost of 190 fine silver Franklin and City Medals, procured from the U. S. Mint, deduct'g the $50 paid from the interest on Franklin Fund,	160 25		
Rings, Ribbons, & Engraving Medals,	78 67		
Taking 737 impressions from			
Am'ts car'd forw'd,	$238 92	$52,942 90	$235,359 55

Am'ts bro't forw'd,	$238 92	$52,942 90	$235,359 55
the Eng'vd Steel Plate Certific'ts of Merit, distributed among the pupils of the second, third, and fourth classes in the Grammar Schools,	52 21		
Filling up 664 of said Certificates with the names of the recipients,	83 00		
Total cost of Medals and Certificates,		374 13	
Record Books and Stationery, including the supply for the office of the Superintendent,		492 47	
Class Books and other Books for the various Schools,		440 50	
Rent of Rooms hired for the accommodation of a Branch School,		335 84	
Water Rates,		320 00	
Ink for the Writing Schools,		206 12	
Plans, &c., for Rebuilding the Eliot School House,		150 00	
Repairs on Philosophical Apparatus,		149 75	
Text Books, Books of Reference; and Periodicals for Superintendent's office,		149 45	
Taking down dangerous walls of the Quincy School House after the fire, clearing away rubbish, &c.,		397 77	
Trees set out at various Houses,		120 00	
Distribution of Notices to Committee and to Schools;			
Amounts carried forward,		$56,078 93	$235,359 55

Amounts brought forward,	$56,078 93	$235,359 55
and Distributing Books and Reports,	45 11	
Collecting statistics concerning Private Schools in the City,	25 00	
Carriage Hire for Superintendent and others,	22 65	
Sewing Materials,	7 02	
		56,178 71
Amount paid by Treasurer, per item No. 17 *of his account,*	$56,569 96	
Amount not yet called for,	65 50	
	$56,635 46	
Deduct – Transfers by Auditor to other accounts,	456 75	
	$56,178 71	

FUEL.

Statement showing the Cost and Quantity of Fuel furnished for the Grammar Schools and the Distribution of the same, during the financial year 1858–59.

Houses.	Coal.	Wood & Bark.	
Adams,	102 tons.	16 cords.	$668 07.
Brimmer,	64	6	363 90
Bowdoin,	56	6	332 23
Boylston,	85	9	495 48
Bigelow,	70	9	426 15
Chapman,	70	13	470 29
Dwight,	94	3	493 05
Eliot & Branch,	44	3	243 90
Franklin, Wash. St.,	37	6	234 41
Do. Ringgold St.,	70	7	405 10
Hancock,	81	8	465 95
Hawes,	32	3	178 52
High and Latin,	62	8	373 90
Lawrence,	106	4	564 82
Lyman,	52	11	351 87
Mayhew,	60	8	363 48
Normal,	61	2	311 85
Phillips,	55	7	331 72
Quincy,	96	8	553 20
Wells,	44	14	335 47
Winthrop,	71	9	426 45
New School House at South Boston not in service,	32	4	191 05
	1,444 tons.	164 cords.	$8,580 86

Amount carried forward, $291,538 26

Amount brought forward,			$291,538 26

There are employed in the Grammar and higher Schools, fifty-five male teachers and two hundred and four female teachers, including the eight who teach sewing. There are also employed three music masters, two French masters, and one drawing master.

The salaries of these teachers for the year amounted to $178,382 44, *which is charged under the head of* INSTRUCTORS, *page* 78.

GRAMMAR SCHOOL HOUSE, WARD XI.

NEW FRANKLIN SCHOOL HOUSE *on Ringgold Street.*

Mason's Contract,		$25,318 00	
Extra Work,		1,173 00	
Carpenter's Contract,		10,483 00	
Extra Work,		305 61	
Furniture, viz:			
Desks and Seats,	4,323 00		
Settees,	747 50		
Window Shades,	205 00		
Black Boards,	179 88		
Clocks,	106 00		
		5,561 38	
Herman's Warming Apparatus,		1,934 78	
Painting and Glazing Contract,		1,260 00	
Extra Work,		10 00	
Plans and Specifications,		175 00	
Lightning Rod,		110 28	
Trees,		85 00	
Drainage,		166 00	
			46,582 05
Amount paid by Treasurer, per item No. 18 *of his account,*		$46,377 05	
Add Transfer by Auditor from Grammar Schools,		205 00	
		$46,582 05	
Amount carried forward,			$338 120 31

Amount brought forward,			$338,120 31
The payments on this House last y'r were for Plans, &c.,		$225 00	
Add payments above,		46,582 05	
Makes the cost of this House, exclusive of the Land,		$46,807 05	

The land was a City lot, 16,675 *feet, valued at* $1 *per foot, making the whole cost* $63,482 05.

GRAMMAR SCHOOL HOUSE, WARD XII.

LINCOLN SCHOOL HOUSE *on Broadway between I and K Streets, South Boston.*

Cost of Land, 17,500 feet,		5,000 00	
Contract for the Mason's Work,	$24,050 00		
Extra Stone Work for foundation walls,	3,757 50		
		27,807 50	
Contract for Carpenter Work,		10,762 00	
Do. Paint'g & Glaz'g,		1,433 00	
Gravelling yard,		1,000 00	
Plans and Specifications,		525 00	
Superintending Work,		733 33	
Furniture and Warming Apparatus,		2,258 67	
Earth filling & Gravel around the School House,		345 50	
Vane and Fixtures,		100 00	
Trees, and setting out same,		35 00	
			50,000 00

Per item No. 19 *of Treasurer's account.*

N. B. All the Bills for this House are not yet in. It will probably cost $6,000 *to* $7,000 *in addition to the above amount.*

HOUSE OF CORRECTION, AT SOUTH BOSTON.

This House is under the control of the Board of Directors of Public Institutions.

Amount carried forward,	$388,120 31

Amount brought forward,			$388,120 31
Subsistence and Supplies for the House, exclusive of Clothing & Bedding, Fuel and Furniture,		$19,372 70	
Fuel,		5,076 33	
Clothing and Bedding,		3,443 08	
Gas,		1,565 90	
Gas Fixtures,		198 69	
Salaries of the Master, Deputy Master, Clerk, Assistants, Chaplain, Matrons, Gate Keeper, Shop and Yard Officers, Watchmen, and all other payments for Salaries, and for hired labor at the House,	12,663 64		
General Clerk to the Board of Directors of Public Institutions in the City Office 14 months to Mar. 31st, 1859, at $1,500 per an'm,	1,750 00		
Clerk of the H. C. and L. Hospital at the City Office,	1,200 00		
		15,613 64	
Repairs and Alterations of the Buildings, exclusive of the enlargement of the Shoe Shop, but including Warming Apparatus, Lime for Whitewashing, &c., viz:			
Carpenter's Work and Stock,	531 78		
Mason's Work and Stock.	374 56		
Paints, Oil, &c.,	754 06		
Am'ts car'd forw'd,	$1,660 40	$45,270 34	$388,120 31

Am'ts bro't forw'd,	$1,660 40	$45,270 34	$388,120 31
Iron Work, Nails and Hardware,	54 61		
Plumbing,	493 56		
Steam Apparatus,	1,735 63		
Warming Appara's,	382 17		
Brick, Lime, Sand and Cement,	253 52		
Gas Reflectors,	100 75		
Slating & Tin Roofing,	296 65		
Hanging Gongs,	45 00		
Paper Hangings,	41 65		
Hoisting Wheel,	25 00		
		5,088 94	
ENLARGEMENT OF SHOE SHOP, viz:			
Carpenter's Work and Lumber,	2,072 06		
Brick, Lime, Cement, &c.,	922 28		
Plumbing,	500 60		
Mason Work,	432 75		
Raising Roof,	225 00		
Hardware, Nails, &c.,	155 80		
Painting & Glazing,	151 87		
Stone & Stone Work,	115 40		
		4,575 76	
Furniture & Household Utensils, viz:			
Parlor and Chamber Furniture, exclusive of Carpeting & Mats,	631 91		
Carpet'g & Mats,	396 20		
Hardware, Woodenware, Tinware, &c.,	118 91		
Brushes & Brooms,	27 54		
Crockery & Glassware,	58 97		
Clocks and Repa'g,	25 00		
One Leather Mail			
Am'ts car'd forw'd,	$1,258 53	$54,935 04	$388,120 31

Am'ts bro't forw'd,	$1,258 53	$54,935 04	$338,120 31
Bag and Gold Fish,	19 00		
Tuning Organ,	18 00		
Kitchen Furniture,	16 06		
		1,311 59	
AGRICULTURAL and Horticultural Departments.			
Cost of Keeping Horses, and other Live Stock; cost and repairs of Wagons, Carts, and Harnesses, Agricultural Tools and Implements; Trees, Plants, Seeds, Hay, Manure and all other Expenses, excepting labor, of cultivating and improving the grounds,		836 31	
Carriage hire and Bating the Master's Horses in the City,		597 76	
Expenses of the Board of Directors for entertaining the City Government, distinguished strangers and other invited guests at the Institution,		587 32	
Stock for manufacturing, viz:			
Leather and other Shoe Stock,	$430 14		
Iron and Steel,	82 03		
Coir yarn,	30 00		
Tin,	27 00		
Wire and Hoops,	8 31		
Rubber,	3 38		
		580 86	
Water Rates,		462 00	
Stationery, Blank Books and Binding,		358 57	
Printing,		333 47	
Medical Department.—Drugs			
Amounts carried forward,		$60,002 92	$388,120 31

Amounts brought forward,		$60,002 92	$388,120 31
and other contingent expenses of this Department,		302 34	
Grants of Money made by the Master of the House to the inmates on their discharge,		133 52	
Bibles, Prayer Books, &c.,		88 75	
Newspapers and Advertising,		35 85	
Postage and Expresses,		21 82	
Transportation of Supplies, not charged elsewhere,		25 54	
Arresting Fugitives,		7 50	
Boston Office Expenses, viz:			
Furniture, Hardware, &c.,	$54 68		
Gas and Gas Fixtures,	28 02		
Painting & Glazing,	23 52		
Whitewashing and Washing,	11 05		
Carpeting,	7 50		
		124 77	
			60,743 01
Amount paid by Treasurer, per item No. 20 of his account,		$60,724 01	
Amount not yet called for,		19 00	
		$60,743 01	

Of the above amount, $60,743 01, *about* $4,600 *are for General Expenses of the Public Institutions, but were, for convenience, charged in the first instance, to the House of Correction. One third of this* $4,600 *should therefore be charged to House of Industry, and one third to the Lunatic Hospital, and both to the Credit of this House. This would reduce the above* $60,743 01 *to* $57,676 35. *If from this amount we deduct the cost of enlarging the Shoe Shop,*

Amount carried forward $448,863 32

Amount brought forward,			$448,863 32

viz., $4,575 76, *we have left for the Annual Expense of this institution, including ordinary repairs, the sum of* $52,100 59.

The number of inmates on the 30*th April, was* 403, *viz: males* 307, *females* 96.

The average for the year ending 30*th April,* 1859, *was* 486.

The Income from this Establishment for the year has been $24,851 37, *per item No.* 80 *of Treasurer's account, being about* 46.38 *per cent. of the Expenditures, exclusive of repairs, &c., and making the net Expenditures of the year for carrying on the Establishment,* $28,249 22.

No charge is made in this account for the Services of Dr. Walker, Superintendent of the Lunatic Hospital, who has charge of the Medical Department of this House also.

See PUBLIC INSTITUTIONS.

HOUSES OF INDUSTRY AND REFORMATION AT DEER ISLAND.

These Institutions are under the control of the Board of Directors of Public Institutions.

See PUBLIC INSTITUTIONS.

Subsistence and Supplies of the House, exclusive of Clothing and Bedding, Fuel and Furniture,		$28,933 79	
Fuel,		6,263 64	
Clothing and Bedding,		5,106 40	
Salaries, viz:			
Clerk of these houses at the City Office,	$1,400 00		
Superintendent of the house at the Island,	1,000 00		
Steward, Clerks, School Master & Teachers; Assistants, Farmers, Overseers, Nurse, Matron &			
Am'ts car'd forw'd,	$2,400 00	$40,303 83	$448,863 32

Am'ts bro't forward,	$2,400 00	$40,303 83	$448,863 32
Assistants; Baker, Engineer, Boatmen, Cooks, House Servants, and all other payments for hired labor,	8,668 48		
		11,068 48	
REPAIRS and Alterations on the Buildings, including Heating and Warming Apparatus, viz:			
Repairs and improvements on the Steam Heating and Cooking Apparatus, including new Boiler, new Fire Grate, &c.,	6,685 73		
Other Warming Apparatus and repairing same,	259 66		
Lumber, Carpenter's Work and Piles,	5,496 21		
Mason Work, Brick, Lime, Cement,	1,991 64		
Plumbing,	1,600 01		
Painting, Glazing and Paints, Oil, &c.,	994 82		
School Furniture & repairing same,	679 33		
Moving Buildings at Deer Island,	406 00		
Hardware,	336 88		
Bell Hanging,	200 50		
Four Soap Stone Sinks,	180 00		
Slating and Roofing,	162 43		
Am'ts car'd forw'd,	$18,993 21	$51,372 31	$448,863 32

Am'ts bro't forw'd,	$18,993 21	$51,372 31	$448,863 32
Doors, Blinds and Sashes,	146 37		
Paper Hanging,	52 57		
Labor on Well at Deer Island,	41 24		
Chandlery and Repairs on Boats,	38 69		
Turning 26 Cedar Posts,	25 50		
Marble Work,	20 93		
Plans for Alteration of Tower,	15 00		
		19,333 51	
AGRICULTURAL and Horticultural Departments.			
For keeping Horses and other Live Stock; cost and repairs of Carriages, Wagons, Carts and Harnesses; Agricultural Tools and Implements; Trees, Plants, Seeds, Hay, Manure, and all other Expenses, excepting labor of cultivating and improving the grounds,		2,697 29	
Stock for Manufacturing, viz:			
Leather and Shoe Stock,	2,209 76		
Iron and Steel,	443 23		
Tin and Zinc,	67 26		
Wire and Tools,	30 35		
Manilla,	10 77		
		2,761 37	
Steam Boat Henry Morrison. Amount Credited to this Boat for one year's services in conveying Paupers, Freight, &c., to and from the City and Deer Island,		2,200 00	
House Furniture, purchase of new and repairs of old, viz:			
Amounts carried forward,		$78,364 48	$448,863 32

Amounts brought forward,		$78,364 48	$448,863 32
Parlor and Chamber furniture,	$330 71		
Carpets and Mats,	313 41		
Brooms, Brushes, and Baskets,	256 58		
Crockery and Glass-ware,	195 96		
Kitchen Furniture,	60 86		
One Hose Carriage, purchased from Fire Department,	50 00		
Tools and Utensils for House and Shops, not charged elsewhere,	298 41		
One Fairbanks' Scale,	28 50		
Drum, Fife, and Foot Balls for Boys,	15 75		
Mail Bag,	7 00		
		1,557 18	
Railroad Tickets for sending State Paupers to the State Institutions,		1,114 97	
Steam Heating Apparatus for the Doctor's House,		700 00	
Medical Department. For Drugs, and other contingent expenses of this department,		651 29	
Carriage Hire, Ferry Tolls, and Baiting Horses in the City and at Point Shirley,		368 50	
Extra expense of the Overseers in entertaining the City Government, distinguished strangers, and other invited guests at the Institution,		338 63	
Ship Chandlery, Paints, &c., for Boat,		293 61	
Amounts carried forward,		$83,388 66	$448,863 32

Amounts brought forward,	$83,388 66	$448,863 32
Bibles, School Books, and Slates for the Schools and Inmates,	357 28	
Stationery and Binding,	313 58	
Newspapers,	96 38	
Expresses, and removal of Goods, &c., from South Boston,	85 21	
Fireworks, &c., for Fourth of July,	71 38	
Postages and Postage Stamps,	60 81	
Food and Fares for Paupers,	31 08	
Transportation of Supplies, not charged elsewhere,	38 57	
Transportation of Paupers,	27 73	
Metal Badges for Boys,	27.00	
Grants of Money to Inmates on their discharge,	24 19	
Printing,	23 00	
Arresting Fugitives,	5 00	
		84,549 87
Amount paid by Treasurer, per item No. 21 *of his account,*	$84,601 79	
Amount not yet called for,	22 33	
	$84,624 12	
Transfer by Auditor to External Health,	74 25	
	$84,549 87	

The Income from this Establishment this year has been $1,731 92, *per item No.* 81 *of Treasurer's account, being about* 2.05 *per cent. of the Expenditures, and making the Net Expenditures of the year, for carrying on the Institutions, including Repairs and Alterations of the Buildings,* $82,817 95.

The number of Inmates of the House of Industry on the 30*th April,* 1859, *was* 476, *viz: Adults,* male, 206; female, 209.

Amount carried forward, $533,413 19

Amount brought forward,		$533,413 19
Children, males, 47; females, 14. Total 476.		
Average for the year, 505.		
In the House of Reformation, 207 *boys.*		
Average for the year, 180.		

INTERNAL HEALTH.

This item includes all the expenses of sweeping the Streets, collecting and depositing at the General Depot, all the House Offal; also all work connected with the preservation of the Health of the City.

The House Offal is contracted for by parties living in the City. It is collected in the City Wagons, and deposited at the Depot, in the rear of the South Stables, on Harrison Avenue, and there taken on board of Covered Wagons, and carried out of the City every morning at the expense of the Contractors.

Services of Laborers employed in collecting the House Offal, Ashes, &c.,	46,574 81	
Services of Laborers employed in Sweeping the Streets, Removing Street Dirt, &c., exclusive of the carting done by other than City teams,	36,926 77	
Grain and Meal,	8,479 85	
Hay and Straw,	2,296 33	
Carrots,	135 62	
Services of four Blacksmiths, four Wheelwrights, one Harnessmaker, one Painter, one Foreman of the South Yard, one Foreman of the North Yard, two Stablers, and one Watchman, all of whom are constantly employed by the Department,	7,542 58	
Amounts carried forward,	$101,955 96	$533,413 19

Amounts brought forward,		$101,955 96	$533,413 19
Stock used in Workshops, viz:			
Iron and Steel,	$1,547 39		
Leather,	411 25		
Hardware and Saddlery,	401 14		
Hard Wood and Lumber,	295 02		
		2,654 80	
Cost of Collecting Ashes and House Dirt at East Boston,		2,434 48	
Horses—purchase of new and exchange of old,		2,941 00	
Salaries, viz:			
Conductor of the Vehicle employed in conveying the Inmates of the South Boston and Deer Island Institutions to and from the City,	$576 00		
The House of Industry pays $156 *per annum additional for this service.*			
Paid Driver of the Wagon used for the conveyance of Prisoners to and from the Station Houses, to the City Lock-ups, and to the Jail,	730 00		
Paid Driver of the Wagon employed in the removal of diseased persons by order of the Board of Public Institutions,	480 00		
		1,786 00	
Amounts carried forward,		$111,772 24	$533,413 19

Amounts brought forward,	$111,772 24	$533,413 19
Drains, Cesspools, &c.		
Cost of Constructing, Repairing, and Cleaning Drains and Sewers, for the purpose of abating nuisances,*	1,193 65	
Watering streets,	650 00	
Paints, Oil, and Varnish,	627 43	
Lumber for repairs of Buildings, and for making Carts, Wagons, &c.,	608 91	
Cost of Shoeing part of the Horses kept in the North Stables, which work is necessarily done out of the establishment, $274 53		
Horse Shoe Nails, 83 75		
	358 28	
Engineering Expenses in taking levels of Low Ground in Wark XI., with a view of draining same,	205 37	
Fuel for Shops and Offices,	301 79	
Tools and Utensils,	285 16	
Water Rates for Stables and Offal Stations,	258 75	
Printing,	169 87	
Gas,	153 91	
Nuisances — Expenditures for abating Nuisances in various locations, other than charged above,*	147 02	
Tolls to East Boston Ferry Companies,	142 25	
Shovels, Hoes, and Manure Forks,	145 79	
Buckets and Baskets,	110 46	
Sundry other articles,	108 91	
Amounts carried forward,	$117,239 79	$533,413 19

* *A large part of these expenses are refunded by the owners of the premises.*

Amounts brought forward,	$117,239 79	$533,413 19
Travelling Expenses of the Committee and Superintendent to New York to examine similar Establishments in that City, prior to erecting New Stables,	86 50	
Buffalo Robes and Horse Blankets,	100 50	
Engine Hose and Copper Sprinkler,	86 28	
Collars,	84 00	
Brushes,	64 00	
Doctor's Bills for attending Sick and Lame Horses, including Medicine,	56 85	
Drugs,	49 33	
Washing for the Establishment,	42 48	
Spruce Poles for Broom Handles,	36 67	
Plumber's Work,	34 36	
Pasturing Horses,	32 66	
Stationery for Superintendent's Office,	27 90	
Grease for Wheels,	25 55	
Bedding for Stables,	20 52	
Tank for Watering Cart,	20 00	
Warming Apparatus,	14 17	
Distribution and Serving of Legal Notices, requiring the abatement of Nuisances, and for other purposes,	12 78	
Watering Pots,	30 00	
Hire of a Steam Tug to tow an infected Ship from the City to the Quarantine Ground,	22 00	
Ice,	5 25	
		118,091 59
Amount carried forward,		$651,504 78

Amount brought forward,		$651,504 78
Amount paid by Treasurer, per item No. 22 of his account,	$118,106 69	
Amount not yet called for,	20 00	
	118,126 69	
Transfer by Auditor,	35 10	
	$118,091 59	

PUBLIC VACCINATION.

The number of persons vaccinated, free of expense, by the City Physician, at his office, No. 17 *Niles Block, City Hall Avenue, during the year ending* 30*th of April,* 1859, *was* 2,000 *; last year,* 1,735.

The office hour of the City Physician, for Vaccination, is from 12 *to* 1 *o'clock daily.*

The number of Children examined and furnished with the Certificate of Vaccination required to entitle them to enter the Public Schools, was 748 *; last year,* 730.

The number of gratuitous supplies of vaccine Virus to Physicians belonging to Boston has been 403 *; last year,* 360.

The various City Institutions have also been supplied with vaccine Virus, at sundry times.

In consequence of the liberal supply of Virus from this office, the number of persons vaccinated during the year by private physicians has been large.

COUNTY JAIL.—*By the repeal of the Ordinance creating the office of "County Physician," the duty of attending all cases of sickness at the Jail has been again assigned to the City Physician.*

Amount carried forward,	$651,504 78

Amount brought forward,			$651,504 78

INSTRUCTORS — GRAMMAR SCHOOLS.

For the Incidental Expenses of these Schools, including the ordinary Repairs on the Houses, amounting to $56,178 71, *see Grammar Schools, page* 60.

Salaries paid to the Masters, Ushers, and Female Teachers in all the Public Schools, except the Primary, viz:

Adams, corner of Lamson and Sumner sts., East Boston,		$7,594 00	
Bowdoin, on Myrtle street,		7,324 19	
Boylston, on Fort Hill,		9,587 39	
Brimmer, on Common street,		8,120 50	
Bigelow, on Fourth street, South Boston,		6,036 51	
Chapman, on Eutaw street, East Boston,		7,496 83	
Dwight, on Springfield st.,		13,502 37	
Eliot, on North Bennet st.,		9,422 61	
Franklin, on Ringgold street,		6,549 31	
High, on Bedford street,	$9,480 25		
Drawing Master,	500 00		
French Master,	100 00		
		10,080 25	
Hawes, on Broadway, South Boston,		7,199 73	
Hancock, on Richmond Place,		8,679 45	
Latin, on Bedford street,	$10,066 05		
Drawing Master,	25 00		
French Master,	200 00		
		10,291 05	
Lawrence, on Broadway, So. Boston,		8,778 09	
Lyman, at East Boston,		7,325 00	
Mayhew, on Hawkins street,		7,379 17	
Normal, on Mason street,	$5,650 00		
Drawing Master,	500 00		
French Master,	300 00		
		6,450 00	
Amounts carried forward,		$141,816 45	$651,504 78

Amounts brought forward,	$141,816 45	$651,504 78
Phillips, on Pinckney street,	$8,145 83	
Quincy, on Tyler street,	10,086 05	
Wells, on Blossom street,	7,098 57	
Winthrop, on Tremont st.,	8,515 54	
Music Masters for all the Schools, except the High and Latin Schools,	2,720 00	
		178,382 44
Amount paid by Treasurer, per item No. 24 *of his account,*	$178,252 85	
Amount not yet called for,	129 59	
	$178,382 44	

The Salaries of the Masters and Assistants in these Schools are as follows:

MASTERS.

High, Latin and Normal, $2,400 *per annum for the first year's service, with an increase of* $100 *for each additional year's service, till the Salary amounts to* $2,800.

Grammar, 1*st year,* $1,600, *with an annual increase of* $100, *until it reaches* $2,000.

SUB MASTERS.

High and Latin, 1*st year,* $1,600, *with an annual increase of* $100, *until it reaches* $2,000.

Grammar, 1*st year,* $1,600, *with an annual increase of* $100, *until it reaches* $2,000.

USHERS.

High and Latin, 1*st year,* $1,200, *with an annual increase of* $100, *until it reaches* $1,600.

Grammar, $800, *with an annual increase of* $100, *until it reaches* $1,000.

FEMALE ASSISTANTS.

Normal, Head Assistant, $600.
Other Assistants, $500.
Grammar, Head Assistant, $500.
Other Assistants, $300, *for the first year, with an annual increase of* $50, *until it reaches* $450.

Amount carried forward,	$829,887 22

Amount brought forward,		$829,887 22

VOCAL MUSIC.

For each School instructed, $125 *per annum.*

DRAWING.

In Boys' High, $500 *per annum.*
In Girls' High, $500 "

FRENCH.

In Girls' High, $300 "
In Latin, $200 "

INSTRUCTORS — PRIMARY SCHOOLS.

The amount paid this year for 218 Primary School Teachers, has been		90,772 13
Amount paid by Treasurer, per item No. 25 *of his account,*	$90,647 13	
Amount not yet called for,	125 00	
	$90,772 13	

For the Incidental Expenses of these Schools, including the ordinary repairs on Houses, &c., amounting to $30,268 48, *see Primary Schools.*

The Salaries of the Primary School Teachers are $300 *for the first year, with an annual increase of* $50, *until it amounts to* $450 *per annum.*

INTEREST.

Amount paid for Interest on the Funded Debt, and on the usual Temporary Loans, obtained in anticipation of the Annual Revenue of the City.	
Per item No. 53 *of Treasurer's account,*	166,595 66
N. B. This item does not include any charge for interest on the Water Debt, which is charged to the Water Works.	
There has been $82,550 68 *received to the credit of this account, per item No.* 83 *of Treasurer's account.*	
Amount carried forward,	$1,087,255 01

Amount brought forward,			$1,087,255 01

INCIDENTAL EXPENSES.

For the following Expenditures, which are not chargeable under any other head.

LEGAL EXPENSES.

Payments on Judgments obtained against the City, and in settlement by compromise or otherwise, of claims for damages sustained by individuals on account of accidents arising from imperfections in the streets or other causes; Extra Counsel in an important case pending in the United States Court, tried at Newport, R. I., and now appealed to Washington; Balance of Expenses for defending Mayor Smith and others in suits growing out of the Burns Fugitive Slave case of 1854; Court Fees, Witness Fees, and other Incidental Expenses of Law Suits and Law Questions, in which the City was a party,		$7,978 44	

FOURTH OF JULY.

Cost of celebrating the 82d Anniversary of American Independence, viz:			
Fireworks,	$2,300 00		
Collation at Faneuil Hall,	2,290 00		
Music, Day & Evening, including National Concert on the Common,	1,939 60		
Am'ts car'd forw'd,	$6,529 60	$7,978 44	$1,087,255 01

Am'ts bro't forw'd,		$6,529 60	$7,978 44	$1,087,255 01
Extra Police and Dinners for Officers,		1,632 25		
Balloons,		1,521 16		
Allowance to Warren st. Chapel,		750 00		
Salutes,		513 00		
Collation for Committees,		509 75		
MARSHALS.				
Regalia and Equipments,	413 78			
Collation & Harbor excursion,	546 40			
Horses,	60 00			
		1,020 18		
Freeing East Boston Ferries for the day,		506 67		
Outside and Inside Decorations,		413 00		
Allowance to Fire Department for the day,		413 80		
Carriage Hire,		386 80		
Military Escort,		350 00		
Water Stands and Ice,		265 35		
Distributing Water,		111 00		
Collation, &c., for Children's Choir,		290 45		
Music Stands on the Common,		236 91		
Hire of Music Hall, including rehearsals for the Children's Festival,		140 00		
Am'ts car'd forw'd,		$15,589 92	$7,978 44	$1,087,255 01

Am'ts bro't forw'd,	$15,589 92	$7,978 44	$1,087,255 01
Ringing Bells,	36 00		
Carting, &c.,	29 00		
Hoisting and care of Flagstaffs and flags on the Common and elsewhere,	21 00		
Frocks for the parade of the men employed at the City Stables,	37 00		
Collation for do.,	14 38		
Bill Posting,	11 62		
		15,738 92	
COMMITTEES, &c.			
Expense of the Annual visit of the City Government and invited guests to the Quarantine Establishment, and Islands in the Harbor; Entertaining the Turkish Admiral and suite; Entertainment of Members of other City Governments, and strangers of distinction; Expenses of Special Committees to other cities for information relative to their Public Institutions, and other purposes in regard to City business; attendance of the Board of Aldermen, as a Board of Health, the Consulting and City and Port Physicians and others as a delegation to the General Quarantine and Sanitary Convention held at New York in April, 1859; Expenses of Joint			
Amounts carried forward,		$23,717 36	$1,087,255 01

Amounts brought forward,		$23,717 36	$1,087,255 01
Standing and Special Committees of the present and past City Governments,		13,660 13	
RENTS.			
Rent and Taxes of Rooms in Niles Building, hired for the accommodation of the City Physician and the Board of Directors of the Public Institutions, City Registrar and Superintendent of Public Schools,		2,226 20	
LIBRARY BUILDING.			
Allowance to the Librarian for his services as Clerk to the Commissioners for the erection of the Library Building through the whole term of the Commission,	$1,000 00		
Printing, Binding, Decorations, Plans, &c.,	1,154 24		
		2,154 24	
CARE OF BUILDINGS, viz.:			
City Hall.			
Salary of Porter one year,	$750 00		
Two Watchmen,	730 00		
Niles Block, care of Rooms,	150 00		
Cleaning Paint and extra work,	23 35		
Cleaning Stoves,	15 50		
City Building, care of, one year,	200 00		
Old State House, one year,	100 00		
Am'ts car'd forw'd,	$1,968 85	$41,757 93	$1,087,255 01

Am'ts bro't forw'd,	$1,968 85	$41,757 93	$1,087,255 01
Niles Block, three Rooms,	127 00		
		2,095 85	
STEAM FIRE ENGINES.			
Expenses of the trial of sundry Steam Fire Engines, by invitation of the Committee on the Fire Department, preparatory to the purchase of the two now owned by the City,		1,676 61	
ATLANTIC CABLE.			
Expenses attending the Celebration of the laying of the Atlantic Telegraph Cable,		1,428 51	
MINOT'S LEDGE LIGHT HOUSE.			
Expenses connected with the visit of the City Government to be present at the laying of the Corner Stone of this Edifice,		1,214 89	
SKATING POND ON THE COMMON.			
Cost of Blind Drain, &c., at the Parade Ground on the Common,		1,099 75	
GAS LIGHT FOR THE PUBLIC BUILDINGS, VIZ:			
City Building,	655 25		
City Hall,	222 64		
Ward Rooms,	145 09		
Faneuil Hall,	33 97		
Niles Block,	10 07		
House of Reception,	3 00		
		1,070 02	
CARRIAGE HIRE, &c.			
Railroad, Steamboat & Coach Fares, for Committees and Officers of the City Government, when on duty,		1,096 40	
Amounts carried forward,		$51,439 96	$1,087,255 01

Amounts bro't forward,		$51,439 96	$1,087,255 01
ELECTION EXPENSES, VIZ:			
Constables for notifying and for attendance on the various Ward Meetings,	309 69		
Annual allowance to the Ward Officers of each of the XII Wards for refreshm'ts, &c., at $30 each,	360 00		
Voting List — Examining & ch'king the same before each Election, with a view of excluding illegal voters,	126 00		
Hire of W'd Rooms for Meetings in Wards VII and VIII,	123 33		
Opening the Ward Rooms; making Fires, and cleaning; Lights, Carpenters' Work, and all other Incidental Expenses,	105 07		
Ringing of Bells on Election Days,	44 50		
Printing and Distributing Notices,	10 50		
		1,079 09	
FIREMEN'S LOT.			
Contribution by the City toward the cost of the Firemen's Lot at Forest Hills Cemetery,		1,000 00	
Amounts carried forward,		$53,519 05	$1,087,255 01

Amounts brought forward,		$53,519 05	$1,087,255 01
FUEL FOR THE PUBLIC OFFICES, all of which is purchased by Contract, viz:			
For City Hall,	$399 35		
Niles Block,	83 75		
City Building,	57 82		
Small Pox Hospital,	9 90		
Overseers of Poor,	14 85		
Faneuil Hall,	14 85		
City Scales,	8 85		
Paid to Inspectors of Fuel, for attend'g to the Weighting and Measuri'g of all the Coal and Wood purch'd for the Public Schools, and for the other City & County Buildings,	332 12		
		921 49	
FURNITURE. Purchase of new and Repairs of old, for City Hall, City Building and Faneuil Hall, and several of the Ward Rooms,		822 77	
PAUPERS. Support of Lunatic Paupers, and others, for whom the City is liable, in the State Institutions at Worcester, Taunton, and elsewhere,		712 79	
FRANKLIN STATUE. Cost of Iron Fence and other expenses incidental to the erection of this Statue, and the celebration in 1858 of Franklin's birthday,		604 84	
Amounts carried forward,		$56,580 94	$1,085 017,25

Amounts brought forward,		$56,580 94	$1,087,255 01
RECORD OF DEATHS.			
Paid for compiling one volume of Records of the deaths of the inhabitants of Boston from the year 1700 to 1800,		450 00	
MILITARY.			
Cost of making out the annual list of citizens liable to do military duty, as required by law,	200 00		
Paid for Bl'nk Cartridges and Percussion caps, for Military Rev'ws,	248 25		
		448 25	
STATISTICS.			
Paid for ascertaining the number of Children born in 1858, as required by Statute,	190 00		
Also the number between the ages of 5 and 15,	250 00		
		440 00	
STANDARD WEIGHTS AND MEASURES.			
Rent of Office for the Sealers of Weights & Measures,	300 00		
Repairs of Weights and Measures,	45 05		
Annual Examinat'n and Sealing of the same, as required by Statute,	19 91		
		364 96	
Amounts carried forward,		$58,284 15	$1,087,255 01

Amounts brought forward,		$58,284 15	$1,087,255 01
NEW SAFE.			
Cost of a new Safe for the joint use of the Superintendents of the Paving and the Internal Health Departments, and locating the same in their office,		208 13	
VANE.			
Taking down, repairing and regilding, and replacing the Vane on the Methodist Episcopal Ch., Hanover st.,		200 00	
WASHINGTON'S BIRTH DAY.			
Cost of Firing Salutes and Ringing Bells, on this Anniversary,		186 00	
BOOKS, &c.			
Cost of seventy-six copies of Adams' Boston Directory for the use of the Government,	95 00		
One hundred Pocket Book Lists of the City Government, for the use of Members and Officers,	62 00		
		157 00	
COPYING CITY REGISTRAR'S INDEXES OF DEATHS IN 1856, '57 AND '58,		131 00	
DAMAGES.			
Allowed to Park Street Society for Damages done to their Church by the falling of the Tower Cl'k Weights through the ceiling,		130 75	
Amounts carried forward,		$59,297 03	$1,087,255 01

Amounts brought forward,		$59,297 03	$1,087,255 01
POLICE BADGES.			
Cost of 49 Silver Police Badges for the Members of the City Government,		120 00	
CITY SCRIP.			
Lithographing Certificates of City Scrip,	86 22		
Advertising & Auction Expenses on Sale of Scrip,	32 15		
		118 37	
RECORDING DEEDS.			
Payments to the Register of Deeds for this object,		113 25	
HOUSE OF RECEPTION, *On Jail Land.*			
Care of this House one year,		97 50	
POSTAGES, STAMPS & EXPRESSES,		85 30	
ICE FOR PUBLIC OFFICES,		70 99	
NATIONAL FLAG, &c.			
Care of, and Repairing the Flags and Flag Staffs, and setting and housing the same,		69 50	
DONATIONS OF BOOKS AND DOCUMENTS.			
Cost of sending the same to other Cities, in exchange for like civilities to us,		58 49	
EMIGRANT AGENT.			
Paid F. Williston, for services as Swedish Interpreter, Special Police Officer, and General Assistant to Scandinavian Emigrants on their arrival here; and for his aid and assistance in forwarding them to their des-			
Amounts carried forward,		$60,030 43	$1,087,255 01

Amounts brought forward,	$60,030 43	$1,087,255 01
tination in the Western country,	54 00	
TOWELS.		
Making and Washing same for City Hall,	59 00	
UNSAFE BUILDINGS.		
Services of Gentlemen in Examination of such Build'gs,	50 00	
ABATING NUISANCES.		
Closing up Cellar Doors and other dangerous places,	34 83	
NOTICES.		
Fees for delivering Official Notices to Representatives and others,	16 80	
LICENSES.		
Refunded to certain persons License Fees which they had paid, and which it appeared had been illegally assessed,	10 00	
SOAP, SAND, &c.		
For City Hall,	5 60	
INK, for Public Offices,	3 00	
		60,263 66
Amount paid by Treasurer, per item No. 23 of his account,	$59,940 99	
Amount not yet called for,	81 92	
Amount transferred by Auditor from other accounts,	240 75	
	$60,263 66	
LAMPS.		
Gas for Street Lamps, viz:		
City Proper, 65,569 72		
South Boston, 7,404 23		
East Boston, 7,504 71		
	80,478 66	
Amounts carried forward,	$80,478 66	$1,147,518 67

Amounts brought forward,		$80,478 66	$1,147,518 67
Fluid and Oil for same, including amount delivered to the other Departm'ts, for which they are charged at the cost, (*see Income account,*) viz:			
Fluid, 39,582⅜ gallons at an average cost of about 54.07 cts. per gall.,	21,151 10		
Oil, 335 gallons, average cost about $1 44 per gallon,	511 70		
		21,662 80	
Lamplighters.			
Paid Lighters for Lighting & Cleaning Gas Lamps, viz:			
Boston Gas Co.,	10,340 20		
South Boston,	1,146 26		
East Boston,	1,207 63		
	12,694 09		
Light'g & Cln'g all the Fluid Lamps,	6,188 77		
		18,882 86	
Repairs of Lamps, viz:			
By Contract for the year:	3,500 00		
Other Rep'rs not includ'd in the Contract,	57 81		
		3,557 81	
Repairs of Fluid Canisters, Burners, Measures, &c.,		457 74	
Service Pipes underground, laid by the Gas Companies, viz:			
Amounts carried forward,		$125,039 87	$1,147, 518 67

Amounts brought forward,		$125,039 87	$1,147,518 67
Boston Gas Co.,	1,871 37		
South Boston,	365 45		
East Boston,	210 76		
		2,447 58	
New Iron Brackets, Iron Posts, & other Iron W'rk,		2,230 70	
New Gas Lamps—228, at $8,		1,824 00	
Gas Pipes and Fixtures, and Repairs of same,		1,532 02	
New Fluid Lamps—102 at $4,		408 00	
Lava Gas Burners, 20 Gross,	200 00		
Gas Burners, 500 at $28,	140 00		
Fluid Burners,	42 00		
		382 00	
New Wooden Posts, Resett'g old ones, Painting, &c.,		257 42	
New Cans, Fluid Burners, Tubes, Measures, &c.,		112 93	
Wicking for Fluid Lamps,		83 60	
Carriage of Lamps, Posts, Irons, &c., to and from Sts. and Repair Shops,		76 74	
Ladders — New Ladders and Repairing old ones,		69 12	
Printing Blanks and Cards,		34 28	
Lighting, and Care of the Ornamental Lamps over the West Street entrance to the Common		27 50	
Stationery for Supt.'s office,		26 66	
Tools, &c., for Lighters,		13 50	
Carriage Hire for Committee on Lamps,		6 50	
Stencil Plates for marking names of Streets on Lanterns; and Stamps for marking Burners,		6 08	
			134,578 50
Amount carried forward,			$1,282,097 17

Amount brought forward,		$1,282,097 17
Amount paid by Treasurer, per item No. 26 of his account,	$134,445 85	
Amount not yet called for,	137 20	
	134,583 05	
Transfer to Bridges,	4 55	
	$134,578 50	

LIBRARY.

Expenses of carrying on the Free Public Library in Boylston Street, which is open to all the citizens of Boston every day, except Sunday, from 9 A. M., to 10 P. M.

☞ See *Appendix.*

Salaries, viz:			
Superintendent,	$2,000 00		
Librarian,	1,500 00		
Male Assistants,	3,877 77		
Female Assist'ts,	2,019 36		
Janitor,	608 33		
Watchman,	91 00		
		10,096 46	
Books,		4,611 74	
Printing,		2,193 47	
Furniture,		2,330 79	
Fuel,		794 81	
Gas,		565 89	
Repairs and Alterations by Carpenter's and Mason's		495 12	
New Shelving,		455 00	
Binding,		399 18	
Plumber's Work,		303 53	
Carting, Removing Books, &c., from old location to new, and other similar expenses,		232 53	
Blank Books,		213 00	
Blank Cards for Catalogues, &c.,		210 37	
Insurance,		188 60	
Paper for Covers, &c.,		162 50	
Amounts carried forward,		$23,252 99	$1,282,097 17

Amounts brought forward,		$23,252 99	$1,282,097 17
Stationery,		124 13	
Gas Fixtures,		122 45	
Freight on Foreign Books; Expresses and Custom House Expenses,		107 30	
Washing and Cleaning,		70 69	
Incidental Expenses by Janitor, not included elsewhere,		76 54	
Water Rates,		50 00	
Watering Street in front of Library,		20 00	
Tools, &c., for Janitor,		17 24	
Warming Apparatus,		15 25	
			23,856 59
Amount paid by Treasurer, per item No. 39 of his account,		$23,807 84	
Amount not yet called for,		48 75	
		$23,856 59	

LINCOLN SCHOOL HOUSE.

See Grammar School House, Ward XII.

LUNATIC HOSPITAL AT SOUTH BOSTON.

Now in the charge of the Directors of Public Institutions.

See PUBLIC INSTITUTIONS.

Subsistence and Supplies for the House, exclusive of Clothing, Bedding, Furniture, and Fuel,		8,861 65	
Clothing and Bedding,		735 09	
Furniture — Household and other Furniture, cost of new and repairs of old, viz:			
Parlor and Chamber Furniture, exclusive of Carpeting and Mats,	562 68		
Crockery & Glassware,	184 86		
Am'ts car'd forw'd,	$747 54	$9,596 74	$1,305,953 76

Am'ts bro't forw'd,	$747 54	$9,596 74	$1,305,953 76
Woodenware, Tinware and Hardware,	78 30		
Tools and Utensils,	68 57		
Carpeting & Mats,	52 25		
Window Shades & Fixtures,	48 04		
Brooms, Brushes, and Baskets,	17 25		
		1,011 95	
Fuel,		1,392 39	
Gas,		655 78	
Gas Fixtures,		73 43	
Repairs and alteration of the building, including warming apparatus, viz:			
Carpenter's Work and Lumber,	1,239 92		
Mason Work,	524 15		
Painting, Paints, Oil and Glass,	165 61		
Warm'g Apparatus,	162 31		
Brick, Lime, Cement, &c.,	127 59		
21 Italian Awnings,	104 00		
Plumbing,	72 65		
Hardware, &c.,	63 91		
Bell Hanging,	9 00		
Paper Hanging,	6 76		
		2,475 90	
Salaries of the Supervisors, House Keeper, Chaplain, Laundress, Seamstress, Assistants, Gardener, Watchmen, and all the other payments for Salaries, and for hired labor, except the Superintendent (who is also Resident Physician), which is charged under the head of Salaries,		4,203 44	
Amounts carried forward,		$19,409 63	$1,305,953 76

Amounts brought forward,	$19,409 63	$1,305,953 76
Agricultural and Horticultural Department, including the cost of keeping a Horse, Wagon, &c.; cost of Trees and Plants, Seeds, Garden Tools and Implements, and all other expenses for improving and cultivating the Grounds, except Labor,	873 26	
Medical Department, Drugs, &c.,	386 13	
Water Rates,	225 00	
Printing,	28 25	
Transportation of Supplies, &c.,	13 50	
Stationery,	9 00	
Per item No. 27 *of Treasurer's acc't,*		20,944 77

The number of Inmates on the 30*th of April was* 123, *viz.,* 58 *males,* 65 *females; average for the year* 160. *Some of these are paying patients.*

The Income from the establishment for the year has been $22,913 61, *including* $20,183 74, *received from the Commonwealth for support of State Paupers two years to* 30*th November,* 1858, *since which time the State has supported their own paupers in their own Houses.*

MILITIA BOUNTY.

Paid to the members of the City Volunteer Militia, the Bounty allowed by the State to each individual, in conformity with acts of the Legislature, of May, 1849, and April, 1853,	8,172 50

Per item No. 54 *of Treasurer's account.*

N. B. *This is a nominal expense to the City, as the State furnishes every year the amount which the City is required to pay for this purpose.*

Amount carried forward,	$1,335,071 03

Amount brought forward,			$1,335,071 03

MOUNT HOPE CEMETERY.

This Cemetery is situated in the Towns of West Roxbury and Dorchester, about 5 miles from the Boylston Market House.

The ground contains 85 Acres, and was originally laid out by the Mount Hope Cemetery Corporation, in 1850.

Its cost to the Original Proprietors, up to 1st Nov., 1855, was represented to be $58,700, including the Stone Walls, Drains, Sidewalks, Receiving Tomb, old Dwelling House, Barn, Superintendent's Office, and the Grading of about 427 of the Lots, which had been disposed of to individual purchasers, who still retain their title to the same.

This Ground and all its appurtenances was purchased by the City, in conformity with an order of the City Council of the 20th Aug., 1857, at a fixed price of $35,000.

The payments by the City last year (1857–58) on this account amounted to $1,597 36.

The payments in this financial year have been as stated below. Their income amounted to $2,846 50.

No appropriation has been made for the Expenses of the coming year, 1859–60, as the Trustees think their income from the Sale of Lots will be sufficient to meet their Expenditures.

NEW IRON FENCE, viz:			
Stone Posts and Stone Work,	$1,775 50		
Iron Work, per contract,	925 00		
		$2,700 50	
NEW BARN and Tool House, viz:			
Lumber,	1,033 49		
Carpenter's Work,	575 77		
Am'ts car'd forw'd,	$1,609 26	$2,700 50	$1,335,071 03

Am'ts bro't forw'd,	$1,609 26	$2,700 50	$1,335,071 03
Painting,	270 13		
Sashes & Glazing,	61 90		
Lime, Brick and Cement,	56 20		
Lightning Conductors,	48 82		
Mason's Work and Whitewashing,	15 00		
		2,061 31	
LABOR.—Amount paid to day laborers for Grading and Laying out the Grounds and Walks, and keeping them in order,		7,479 61	
SUPERINTENDENT'S Salary for 14 months,		1,166 66	
Granite Boundary Stones for Lots,		1,145 70	
Expenses of Entertaining members of the City Government, Citizens and Strangers who have visited the Grounds since their opening,		900 71	
Hardware and Blacksmith Work of various kinds,		536 19	
Oats, Meal, Hay, &c., for Horses and Cattle,		412 96	
Two Yoke of Oxen, purchased,		350 00	
Loam and Manure,		252 50	
Hire of Cattle and Carting,		230 38	
Agricultural and Farming Tools, and repairing same,		223 32	
Carriage hire and Railroad fares for Trustees and Visitors,		201 95	
Board of two Horses and two Yoke of Oxen 15 weeks, at $10 per week,		150 00	
Amounts carried forward,		$17,811 79	$1,335,071 03

Amounts brought forward,	$17,811 79	$1,335,071 03
Powder for Blasting Rocks,	146 37	
Two New Carts and One Ox Sled purchased,	159 00	
Seeds, Trees, Plants, &c.,	134 71	
Engineering Expenses on and about the Grounds,	118 96	
Cost of 16 Rods of New Stone Wall,	108 00	
One Horse purchased,	100 00	
One Express Wagon purcha'd,	90 00	
Slate Grave Stones, with Numbers for the Graves,	80 00	
Use of Derricks,	34 00	
Stationery, Printing and Postages for Trustees Office,	33 91	
Coal,	12 00	
Settees, &c.,	7 75	
		18,836 49
Amount paid by Treasurer, per item No. 29 of his account,	$18,812 87	
Amount not yet called for,	23 62	
	$18,836 49	

The Tools, Farming Implements, Live Stock, Furniture, &c., in the care of the Superintendent on the 30th April, amounted to $1,309 *as per his Inventory.*

MARKET HOUSES.

Incidental Expenses of the two Market Houses, exclusive of the Repairs on the Buildings, which are charged to Public Buildings.

The Salary of the Superintendent, which is charged to Salaries, is $1,300 00.

Salary of the Deputy Superintendent, who is commissioned as a Police Officer,	$900 00	
Salary of the Keeper of the Public Scales,	500 00	
Amounts carried forward,	$1,400 00	$1,353,907 52

Amounts brought forward,	$1,400 00	$1,353,907 52
Gas,	545 78	
Fuel,	433 55	
Porter,	363 00	
Watchman,	112 50	
Water Rates, for Urinals and Water Closets,	70 00	
Warming Apparatus and Repairs,	48 09	
Extra services of Police Officers, paid to the Police Department,	47 00	
Sunday Sweeper,	25 00	
Gas Fixtures,	22 12	
Plumber's Bill,	17 61	
Cleaning Clocks,	11 50	
Carpet for Superintendent's Office,	10 31	
Repairing Scales & Weights,	8 00	
Tools and Stationery for the Superintendent,	4 00	
Teaming,	4 00	
Locks and Keys,	2 00	
Oil,	1 40	
		3,125,86
Amount paid by the Treasurer, per item No. 28 *of his account,*	$3,130 81	
Amount transferred by Auditor,	4 95	
	$3,125 86	

The new Market House under Faneuil Hall was opened to the Public in October, 1858. *The Income from Rents of the Stalls and Cellars from that time to the* 30*th April was* $8,135 40. *The Income from the old Faneuil Hall Market for the year amounted to* $48,962 95, *and is entered in the Income Account under the head of Rents.*

These two Market Houses are the only ones with which the City has any connection.

Amount carried forward,	$1,357,033 38

Amount brought forward,		$1,357,033 38
OVERSEERS OF THE POOR.		
Paid to the Treasurer of this Board, for the benefit and special relief of those Poor persons in the different Wards of the City, who, without being Paupers, are proper objects for such assistance,		58,000 00
Per item No. 31 *of Treasurer's account,*		
There has been received to the credit of this account the sum of $2,722 36, *per item No.* 93 *of Treasurer's account. The credit being deducted from the cost, as above, will reduce the net cost this year to* $55,277 64, *against* $59,417 19 *last year, and* $44,107 77, *in* 1856–7.		
N. B. *A detailed account of the Expenditures by this Board is published by them annually, in three of the City Newspapers, in the month of January. Their last account, being to* 31*st December,* 1858, *will be found in the Appendix.*		
OLD CLAIMS.		
Amount of Bills and accounts against the City, which had been audited and allowed in former years, but which were not presented to the Treasury for payment till this year,		2,773,69
Per item No. 30 *of Treasurer's account.*		
PRINTING AND STATIONERY.		
N. B. *Additional items for Printing will be found charged under the following heads, viz: County of Suffolk, Schools and Primary Schools.*		
Printing City Documents and Blanks of various kinds; Notifications, Tax Bills, &c., including the cost of Paper,	$6,141 56	
Engraving and Lithography,	121 00	
Blank Books and Binding,	456 70	
Stationery for Public Offices, and for the members of the City Council,	1,073 07	
Per item No. 37 *of Treasurer's account.*		7,792 33
Amount carried forward,		$1,425,599 40

Amount brought forward.			$1,425,599 40
PAVING, GRADING, AND REPAIRS OF STREETS.			
Earth Filling, &c.,		$46,935 52	
Laborers employed by Superintendent on Street Work,		36,709 48	
Cost of New Paving Stones, Stone Blocks, Flag Stones, Edge Stones and Curb Stones,		34,795 22	
Paver's Bills,		27,808 56	
Paving Gravel,		11,026 49	
Teaming.—For Hire of Extra Teams, and Carting Materials,		10,397 60	
Bricks used for Drains, Cesspools, and Sidewalks,		6,828 58	
Internal Health Department. Credited to this Department for the use of Horses, Carts and Drivers, employed in Street Work, as the whole expense for constructing and of supporting the City Teams is defrayed by the Internal Health Department,		2,904 37	
New Drains and Cesspools, viz:			
Masons & Diggers,	$1,288 40		
Flag and Edge Stone,	663 37		
Curbs,	393 45		
Covers,	22 57		
Iron Work,	12 66		
		2,380 45	
Wharfage on Paving Stones and Gravel,		2,319 50	
Sand, Lime, Cement, and Clay,		2,102 98	
Lumber,		1,827 98	
Grade Damages, viz:			
Amounts carried forward,		$186,036 73	$1,425,599 40

Amounts brought forward,	$186,036 73	$1,425,599 40
On Bennington, Northampton, Saratoga, and Sudbury Streets, and on Broadway,	1,051 56	
Extra Teams for removing Snow and Ice,	875 75	
Masonry,	815 57	
Wages of one Blacksmith,	655 41	
Iron and Steel for Shops,	618 36	
Wages of one Wheelwright,	533 87	
Half cost of a Culvert, over the Creek between Boston and Roxbury,	420 76	
Iron Work out of Shop,	357 00	
Tools and Utensils for Shop,	323 16	
Stone Cutter's Work,	248 62	
New Street Signs, and putting up the same,	232 00	
Clerk Hire.—Allowance to the Clerk of the Internal Health Department, for his assistance to the Superintendent of this Department,	204 00	
Re-numbering Streets,	159 15	
White Oak and Walnut Butts,	112 50	
Tolls to East Boston Ferry Companies,	74 09	
Chaise for Superintendent,	70 00	
Spikes and Nails,	69 20	
Repairing Water Pipes,	53 48	
Expenses of Superintendent to New York, Philadelphia, and Baltimore, on business by authority of the Committee on Paving,	50 00	
Sharpening Picks out of the Shop,	24 39	
Composition for Wooden Pavement,	24 00	
Stationery for the Superintendent's Office,	20 38	
Printing for the Department,	7 30	
Amounts carried forward,	$193,037 28	$1,425,599 40

Amounts brought forward,	$193,037 28	$1,425,599 40
Oil for Street Lanterns,	7 01	
Borax purchased for Welding Tools,	5 50	
		193,049 79
Amount paid by Treasurer, per item No. 32 *of his account,*	$192,839 96	
Amount not yet called for,	209 83	
	$193,049 79	

PEOPLE'S FERRY, FROM COMMERCIAL STREET TO EAST BOSTON.

Paid the People's Ferry Company for all the Property belonging to them, except their Boats and Franchise, as per authority contained in orders of the City Council dated 29th December, 1858, and 1st February, 1859, for the sum of 125,000 00

Per item No 33 *of Treasurer's account.*

N. B. *The Ferry Company have come under bonds to maintain and operate this Ferry as now established, for the space of ten years from the 4th March,* 1589, "*in such manner, and at such rates of toll, and upon such terms and conditions, as the Board of Aldermen, with the approval of the Mayor, shall from time to time prescribe.*" *They pay no rent to the City for the use of the Premises.*

PRIMARY SCHOOLS.

For General Expenses of all the Schools, see SCHOOLS *and* SCHOOL HOUSES.

For Salaries of Teachers, see INSTRUCTORS, *page* 79.

The contingent expenses of the Primary School Department, exclusive of the Salaries of Instructors, have been as follows, viz:

Repairs, and alterations of the School Houses, and of hired School Rooms, in-

Amount carried forward, $1,743,649 19

Amount brought forward,			$1,743,649 19
cluding the annual Whitewashing, Painting, Cleaning Paint, &c., viz:			
Carpenter's Work and Stock,	$2,388 21		
Mason's Work and Stock,	1,652 73		
Painting and Glazing,	471 44		
Paving and Repairing Side Walks, Yards and Cellars,	469 76		
Drains, Cesspools, and removal of Night Soil,	433 26		
Plumber's Work & Stock,	309 14		
Wall to the Mather School Ho. Yard,	212 25		
Locksmith's Work,	126 37		
Paper Hangings,	89 22		
Slater's Work and Stock, and Tin Roofing,	29 79		
Iron Work,	15 05		
Bell Hanging,	6 00		
		6,203 22	
Care and Cleaning of Rooms, Making Fires, Shovelling Snow, &c.,		6,013 62	
Fuel—preparing the same for use, and housing it,		5,909 30	
Rent of hired School Rooms and Buildings,		3,778 42	
Warming apparatus — purchase of new and repairs of old,		3,005 00	
Furniture, viz:			
Desks, Chairs, Seats, &c.,	$1,738 92		
Floor Mats,	359 25		
Am'ts car'd forw'd,	$2,098 17	$24,909 56	$1,743,649 19

Am'ts bro't forw'd,	$2,098 17	$24,909 56	$1,743,649 19
Large framed Slates, Blackboards, Letter Cards, &c.,	245 83		
Window Shades, Curtains & Fixtures,	166 80		
Crockery and Wooden Ware,	122 65		
Floor Brushes, Brooms and Hand Brushes,	94 76		
Hard and Tin Ware,	94 51		
Timepieces, Clocks, &c., including $100 allowed for the annual cleaning of the same,	157 50		
Alphabetical Cards,	13 50		
		2,993 72	
Water Rates for 212 Schools at $6 each,		1,272 00	
Books for Indigent Children,		1,033 31	
Notices—delivering Notices, Documents, &c., to Teachers, Committees, and others on Primary School business,		40 40	
Printing, in addition to what is charged in the Grammar School account,		25 49	
			30,274 48
Amount paid by Treasurer, per item No. 38 of his account,		$29,846 36	
Amount not yet called for,		126 39	
Transfers by Auditor,		301 73	
		$30,274 48	

There was in the employment of the City on the last of April, two hundred and eighteen Primary School Teachers, each of which has charge of one School. The Salaries vary from $300 to $450 per annum, according to

Amount carried forward,	$1,773,923 67

Amount brought forward,			$1,773,923 67
experience. The amount paid this year, and charged under the head of INSTRUCTORS PRIMARY SCHOOLS, *was* $90,772 13.			
POLICE. — SEE POLICE DEPARTMENT *in the Appendix.*			
Services of the regular Day and Night Police Officers, including the Harbor Police, at $2 per day each,		$192,943 05	
Services of five Detective Officers, at $2 50 per day each,		4,565 55	
One Superintendent of Hacks and Carriages, and one for Carts, Wagons, &c.,		1,857 00	
Services of Officers who are stationed at the Theatres and at other places of public amusement or of business, where their services are needed,		*1,966 25	
Clerk's Salary,		1,000 00	
Assistant Clerk,		864 00	
Extra Pay allowed to Police Officers for services rendered by them to the Department, out of their regular hours of service,		263 50	
CITY LOCK-UP.			
Salary of the Steward of the City Lock-ups under the Court House,	$500 00		
Salary of two Police Officers constantly employed there,	1,835 50		
		2,335 50	
Stewards of the various Station Houses, and for care			
Amounts carried forward,		$205,794 85	$1,773,923 67

These services are charged to the parties so benefited; the amounts are collected weekly by the Chief of Police, and are paid by him into the City Treasury.

Amounts brought forward,		$205,794 85	$1,773,923 67
and ordinary cleaning of the Houses and Lock-ups,		1,485 90	
New Police Telegraph for Chief's office, and its connection with the various stations,		2,486 14	
Gas, Oil, Fluid and Wicking for the various Station Houses,		1,876 62	
Rent and Taxes on Station House No. 3, Leverett Street, and on No. 4, at Boylston Market,		952 11	
Furniture, purchase of new and repairs of old, including new furniture for Station House No. 2,		474 44	
Bedsteads and Bedding,		671 22	
Washing Bedding, &c.,		158 24	
Fuel, and housing the same,		790 65	
Medical Attendance & Medicine furnished by order of Police Officers to persons arrested, and to various others needing such assistance,		807 37	
Uniforms — 94 gross Police Buttons,	$477 25		
Rubber Coats for the Harbor Police Officers,	120 00		
One Hat,	3 50		
		600 75	
Food for Prisoners while in the City Lock-up under the Court House, waiting trial or examination, viz:			
Bread,	$311 00		
Groceries & Meats,	239 55		
Clothing,	8 09		
		558 64	
Amounts carried forward,		$216,656 93	$1,773,923 67

Amounts brought forward,		$216,656 93	$1,773,923 67
BOATS.			
Two new Boats, Oars, &c., and Furniture for Harbor Police,	$444 00		
Paints & Chandlery,	41 41		
Repairs of Boats,	7 62		
		493 03	
Water Rates for two years,		425 00	
Printing for the Department,		360 99	
Stationery for the Chief's office, and for the various stations,		332 54	
Transportation of Prisoners from Station Houses to City Lock-ups under the Court House,		226 85	
Second-hand Chaise and Harness for the use of the Chief and his Deputy,		143 75	
Keeping a Horse, which is used for the City in said Chaise, and which belongs to the Chief,		217 40	
Carriage and Chaise Hire for the Department, mostly prior to the purchase of a Chaise and Harness for the use of the Department,		80 50	
Do. since the purchase as above,		43 77	
Food for Prisoners & others, by order of the Captains of the various Station Houses,		183 79	
Keeping John M. Way's Horse,*		132 00	
Amounts carried forward,		$219,296 55	$1,773,923 67

**This horse was found standing in the street, in violation of one of the City ordinances, and was conveyed by a Police Officer to a stable near by for safe keeping, until reclaimed by its owner. The owner, John M. Way, declined to receive the horse, but commenced a suit against the Stable Keeper for his value, which suit is defended by the City, and is now pending in Middlesex County. By advice of the City Solicitor, and to have the question settled, the horse was not sold, and is now kept at the City Stables.*

Amounts brought forward,		$219,296 55	$1,773,923 67
Removing Nuisances and Obstructions from Streets and elsewhere,		118 86	
Allowance to Officers who were injured in the service, said allowance being under special orders of the City Council,		105 00	
Ice for the Station Houses,		88 00	
Warming Apparatus at the Station Houses,		88 65	
Travelling and other expenses of Officers to various places in search of Criminals and Fugitives from justice; and other expenses of a like nature,		111 11	
Ferry Tolls,		78 28	
Badges.			
Paid for Silver Badges, required to be worn by the Police Officers, viz:			
16 at $3 25,	$52 00		
4 at $2 50	10 00		
Repairing,	25		
		* 62 25	
Carting stolen goods, and the Ropes, Chains, and Stakes required for closing up the Streets and for restraining crowds on public days,		50 80	
Small Repairs at the Station Houses, including Plumber's work,		50 64	
New Roll Board for Chief's Office,		48 75	
Postages and Telegraphic Despatches,		40 40	
Lime and Soap,		36 58	
Advertising and Newspapers,		8 40	
Amounts carried forward,		$220,184 27	$1,773,923 67

* *These Badges belong to the City; they are used by the officers while in commission, but are surrendered to the Chief when the officer leaves the Department.*

Amounts brought forward,	$220,184 27	$1,773,923 67
Rattles,	7 50	
Hand Hose,	5 37	
Pistol and Ammunition for Harbor Police,	2 75	
		220,199 89
Amount paid by Treasurer, per item No. 34 of his account,	$220,048 17	
Amount not yet called for,	196 97	
	220,245 14	
Transfers by Auditor to other accounts,	45 25	
	$220,199 89	

PUBLIC LANDS.

The Expenditures on the Public Lands for the year have been as follows, viz:

For Labor and Material in Grading Streets and Passage ways west of Tremont Street,	$10,437 94	
Grading New Square at South Boston, bounded by Broadway, Second, M and N Streets,	8,631 75	
For Labor and Material in Grading Streets and Passage ways between Tremont & Washington Streets,	3,743 72	
For Construction of Sewers and Drains,	2,371 97	
For Labor and Material in Grading Streets and Passage ways east of Washington Street,	2,319 19	
For building Stone Walls foot of Concord and Chester Streets, west of Tremont Street,	1,545 15	
Payment of an Execution for Damages, consequent to		
Amounts carried forward,	$29,049 72	$1,994,123 56

Amounts brought forward,	$29,049 72	$1,994,123 56
raising the Grade of Newton Street,	1,387 21	
For setting Edge Stones and Paving Sidewalks,	751 55	
For Auctioneer's charges on Land sold at Auction,	477 30	
For building Steps to Passage ways between Brookline and Pembroke Streets,	277 69	
For setting out Trees, and for Tree Guards,	199 00	
For setting Steps on a public Passage way on Tremont Street, near Union Park,	176 75	
Legal opinions, &c., respecting the old Burying Ground lot on Dorchester street, South Boston,	134 00	
For taking care of the old House of Reformation, after its vacation and before the sale at Auction,	69 00	
Allowance made a purchaser of a lot on Springfield St., as per condition of sale,	80 00	
For allowance for deficiency in quantity on a lot of Land sold in 1845,	58 62	
For erection of a Fence at the foot of Brookline St., west of Tremont Street,	47 99	
For Taxes on Dedham Farm and Great Brewster Island,	35 35	
For Printing Lithographic Plans for Land Sales,	34 00	
For Stationery for Superintendent's Office,	8 63	
For Repurchase of Land on Tremont Street for Union Park Improvement,	1,200 00	
		33,986 81
Amount carried forward,		$2,028,110 37

Amount brought forward,			$2,028,110 37
Amount paid by the Treasurer, per item No. 36 *of his account,*		$33,953 81	
Amount not yet called for,		33 00	
		$33,986 81	

PUBLIC BUILDINGS.

Expended for alterations and improvements on the Public Buildings, so called, which includes all the Buildings belonging to the City, except the School Houses and the County Buildings.

OLD STATE HOUSE.			
Repairing Slating,	$143 55		
Gas Fixtures,	52 84		
Plumber's Work,	35 69		
Carpenter's Work and Stock,	33 13		
Painting & Glazing,	15 90		
Mason's Work, Whitening, &c.,	14 59		
Repairing Locks,	3 25		
		298 95	
FANEUIL HALL.			
Painting & Glazing,	589 02		
Slater's Work,	136 59		
Mason's Work,	40 00		
Water Rates,	40 00		
Cleaning Windows, and other Cleaning,	22 75		
Plumber's Work,	14 50		
Warming Apparatus,	6 50		
Gas Fixtures,	4 35		
		853 71	
NEW FANEUIL HALL MARKET, under Faneuil Hall.			
Cost of Fitting up this Market,			
Carpenter's Work and Stock,	$11,331 95		
Plumbing,	559 28		
Am'ts car'd forw'd,	$11,891,23	$1,152 66	$2,028,110 37

Am'ts bro't forw'd,	$11,891 23	$1,152 66	$2,028,110 37
Warming Apparatus,	531 81		
Gas Fixtures,	406 55		
Plans, &c.,	265 00		
Iron Work,	148 58		
Mason's Work and Whitewashing,	102 57		
Marble Work,	72 22		
Marble Clock,	60 00		
Painting & Glazing,	36 71		
		13,514 67	
CITY HALL.			
Painting & Paper'g,	622 17		
Carpenter's Work and Stock,	419 24		
Mason's Work and Whitewashing,	276 29		
Gas Fixtures and Burners,	167 99		
Warming Apparatus,	81 92		
Water Rates,	50 00		
Plumbing,	47 52		
Locksmith,	39 88		
		1,705 01	
MARKET HOUSE under Quincy Hall.			
Painting,	620 45		
Carpenter's Work and Stock,	447 59		
Calking Floors,	96 91		
Drains,	74 20		
Gas Fixtures,	11 00		
Warming Apparatus,	9 00		
		1,259 15	
CITY BUILDING, *see Station Houses.*			
Water Rates,	37 50		
Plumbing,	23 53		
Painting & Glazing,	21 17		
Slating,	17 96		
Locksmith,	2 12		
		102 28	
Amounts carried forward,		$17,733 77	$2,028,110 37

Amounts brought forward,		$17,733 77	$2,028,110 37
STATION HOUSES.			
Repairing and Improving Station Houses, viz:			
City Building St'n, No. 2,			
New Cells,	$547 00		
Mason's Work & Whitewashing,	236 25		
Carpenter's Work and Stock,	234 61		
Painti'g & Glazi'g,	209 45		
Iron Railing front of Platform,	86 00		
		1,313 31	
Other Station Houses.			
Mason's Work and Whitewashing,	366 39		
Carpenter's Work and Stock,	342 28		
Plumbing,	169 95		
Gas Fixtures,	133 27		
Painting & Glazing,	94 41		
Warm'g Apparatus,	74 22		
Setting out Plants, &c.,	59 52		
Shades & Fixtures,	34 48		
Cleaning Vaults,	16 00		
Paper Hanging,	11 66		
Locksmith,	10 97		
Iron Work,	9 92		
		1,323 07	
CITY ENGINEER'S OFFICE, Washington Street.			
Warming Apparatus,		18 10	
WARD ROOMS.			
Carpenter's Work and Stock,	556 03		
Painting,	142 25		
Gas Fixtures,	71 09		
Mason's Work,	10 50		
Locksmith,	2 00		
Warm'g Apparatus,	1 25		
		783 12	
Amounts carried forward,		$21,171 37	$2,028,110 37

Amounts brought forward,		$21,171 37	$2,028,110 37
NILES BLOCK.—*Hired Rooms.*			
Paid for an unexpired lease,	$200 00		
Carpenter's Work and Stock,	84 92		
Water Rates,	27 00		
Gas Fixtures,	1 38		
		313 30	
POUND AT EAST BOSTON.			
Ground Rent, one year,	25 00		
Carpenter's Work and Lumber,	6 57		
		31 57	
BRIDGE ESTATE, COURT STREET.			
Repair'g Sidewalks, &c.,	5 00		
Mason Work,	3 87		
		8 87	
HAY SCALES.			
Repairing Weights, Beams, &c., at the North Scales,	97 00		
Water Rates,	9 00		
		106 00	
CARRIAGE HIRE AND FERRY TOLLS.			
For Superintendent and for Committee on Public Buildings,		368 00	
CAMBRIDGE STREET WHARF.			
Carpenter's Work, Building Fence and Repairing Shed,	237 84		
Edge Stone for Sidewalks,	113 82		
		351 66	
Amounts carried forward,		$22,350 77	$2,028,110 37

Amounts brought forward,		$22,350 77	$2,028,110 37
CITY HOSPITAL, Springfield Street.			
Mason's Work,	$238 60		
Edge Stones,	99 06		
		337 66	
STATIONERY, for Superintend'ts Office,		23 70	
STORE corner Water Street.			
Carpenter's Work,		9 03	
HOUSE on North Charles Street.			
Carpenter's Work,		7 54	
HOUSE on Vine Street—*hired for Primary School purposes.*			
Water Rates,		7 00	
			22,735 70
Amount paid by Treasurer, per item No. 35 of his account,		$22,730 88	
Amount not yet called for,		71 60	
		22,802 48	
Deduct Transfers to other accounts,		66 78	
		$22,735 70	

PUBLIC INSTITUTIONS.

The cost of carrying on these Institutions for the year has been as follows:

HOUSE OF INDUSTRY, &c., as per details on page 71.	$84,549 87
HOUSE OF CORRECTION, as per details on page 66,	60,743 01
LUNATIC HOSPITAL, as per details on page 96,	20,944 77
	$166,237 65

Amount carried forward,	$2,050,846 07

Amount brought forward,			$2,050,846 07
The INCOME from these institutions has been as follows.			
HOUSE OF INDUSTRY, &c., per item No. 81 of Treasurer's account,		1,731 92	
HOUSE OF CORRECTION, per item No. 80 of Treasurer's acc't,		24,851 37	
LUNATIC HOSPITAL, for two years, per item No. 89 of Treasurer's account,		22,913 61	
		$49,496 90	
Expenditures as above,		166,237 65	
Income,		49,496 90	
Net Cost,		$116,740 75	
SALARIES.			
Paid the Salaries of the following City Officers for the year ending 31*st March,* 1859, *viz:*			
MAYOR.			
F. W. Lincoln, Jr.,		4,000 00	
TREASURER.			
F. U. Tracy,	3,250 00		
Clerk hire for Office, including the services of one Special Clerk, employed to pay off the laboring men of the Paving and Internal Health Departments,	6,500 00		
Extra Allowance in the Tax Season, by Special Vote of the City Council,	850 00		
Am'ts car'd forw'd,	$10,600 00	$4,000 00	$2,050,846 07

Am'ts bro't forw'd,	$10,600 00	$4,000 00	$2,050,846 07
Deduct.			
Salary of one Clerk who attends exclusively to collecting the Water Rates, and which I transfer to the account of Water Works,	1,200 00		
		9,400 00	
CITY CLERK.			
S. F. McCleary,	2,300 00		
Assistant Clerks,	2,600 00		
		4,900 00	
CITY SOLICITOR.			
John P. Healey,	3,000 00		
Clerk hire and Office expenses,	400 00		
		3,400 00	
AUDITOR OF ACCOUNTS.			
Elisha Copeland,	2,500 00		
Clerk hire,	2,200 00		
		4,700 00	
CLERK OF COMMON COUNCIL.			
W. P. Gregg,		1,200 00	
ASSESSORS' DEPARTMENT.			
George Jackson, Assessor one year to 1st April,	1,500 00		
Henry Sargent, same,	1,500 00		
John D. Richardson, same,	1,500 00		
Geo. E. Head, same,	1,500 00		
Assist't Principals, *or per Diem Assessors, at $4 per day each, while in Streets, and $3, when in the Office acting as Assistant Assessors,*	1,576 00		
Amounts carried forward,		$27,600 00	$2,050,846 07

Am'ts bro't forw'd,		$27,600 00	$2,050,846 07
Details of Payments to the per diem Assessors,			
W. H. Lane,			
45 days at $4,	$180 00		
18 days at $3,	54 00		
Benj. Fessenden,			
34 days at $4,	136 00		
18 days at $3,	54 00		
Spencer Tinkham,			
34 days at $4,	136 00		
18 days at $3,	54 00		
Cyrus Washburn,			
33 days at $4,	132 00		
18 days at $3,	54 00		
Jas. W. Merriam,			
26 days at $4,	104 00		
24 days at $3,	72 00		
J. L. C. Amee,			
29 days at $4,	116 00		
16 days at $3,	48 00		
J. W. Howard,			
26 days at $4,	104 00		
17 days at $3,	51 00		
James Cheever,			
22 days at $4,	88 00		
18 days at $3,	54 00		
J. G. Davis,			
22 days at $4,	88 00		
17 days at $3,	51 00		
	$1,576 00		
Assist't Assessors, *of which there are* 24, *being* 2 *from each Ward, at* $3			
Amounts carried forward,		$27,600 00	$2,050,846 07

Amounts brought forward,		$27,600 00	$2,050,846 07
per day each, while on duty,	$3,225 00		
Secretary's Salary,	150 00		
Clerk Hire for the Department,	4,231 25		
Carriage Hire for Ward 2, East B.,	12 50		
Total for Assessor's Department,		15,194 75	
CIVIL ENGINEER.			
James Slade,	2,800 00		
Assistant Engineer.			
N. H. Crafts,	1,200 00		
		4,000 00	
POLICE DEPARTMENT.			
Daniel J. Coburn, *Chief,*	2,200 00		
L. A. Ham, *Deputy,*	1,500 00		
		3,700 00	
PORT PHYSICIAN, *at Deer Island.*			
J. M. Moriarty,		200 00	
CITY PHYSICIAN.			
H. G. Clark,		1,000 00	
SUPERINTENDENT OF STREETS.			
Alfred T. Turner,		1,700 00	
SUPERINTENDENT OF SEWERS AND DRAINS.			
Simeon B. Smith,		1,000 00	
SUPERINTENDENT OF HEALTH.			
Ezra Forristall,	1,700 00		
Assistant.			
Daniel B. Curtis,	1,000 00		
		2,700 00	
SUPERINTENDENT OF THE LUNATIC HOSPITAL.			
C. A. Walker,		1,500 00	
Amounts carried forward,		$58,594 75	$2,050,846 07

Amounts brought forward,		$58,594 75	$2,050,846 07
SUPERINTENDENT OF PUBLIC BUILDINGS.			
Samuel C. Nottage,		1,500 00	
SUPERINTENDENT OF PUBLIC LANDS.			
Robert W. Hall,		1,500 00	
SUPERINTENDENT OF LAMPS.			
Wm. Barnicoat,		1,200 00	
CITY REGISTRAR AND SUPT. OF BURIAL GROUNDS.			
N. A. Apollonio,	$1,200 00		
Clerk to do.,	850 00		
Assistant Registrar.			
Fees for collecting 3,697 Births, as required by the Statute of 1849, ch. 202, at 10 c. each,	369 70		
		2,419 70	
HARBOR MASTER.			
Samuel Cook,		1,000 00	
FIRE DEPARTMENT.			
Chief Engineer.			
George W. Bird,	1,200 00		
Secretary of the Board of Engineers.			
Geo. H. Allen,	800 00		
		2,000 00	
The Salaries of the Assistant Engineers, $250 per annum each, are charged to the Appropriation for the Fire Department.			
MARKET HOUSE.			
Superintendent.			
Charles B. Rice,		1,300 00	
The Salaries of the Police Officer, the Weigher and the Porter, are charged to the Appropriation for the Market House.			
Amounts carried forward.		$69,514 45	$2,050,846 07

Amounts brought forward,		$69,514 45	$2,050,846 07
SECRETARY OF COMMITTEES.			
Sam. C. Burr,		1,200 00	
MESSENGER TO THE CITY COUNCIL.			
O. H. Spurr,	$1,200 00		
Assistant Messenger.			
J. E. Hunt,	400 00		
		1,600 00	
BRIDGES.			
Federal Street Bridge.			
E. C. Leman, Supt.,	1,200 00		
Dover Street Bridge.			
A. J. Gaffield, Supt.,	500 00		
Mt. Washington Avenue Bridge.			
G. H. Davis, Supt.,	1,300 00		
Chelsea Street Bridge.			
E. T. Stowers, Supt.,	200 00		
Meridian Street Bridge.			
Abner Knight, Supt.,	400 00		
		3,600 00	
FANEUIL HALL.			
Henry Taylor, Supt. and Ass't,		300 00	
			76,214 45
Amount paid by Treasurer, per item No. 41 of his acc't,		$77,039 45	
Amount not yet called for,		375 00	
		$77,414 45	
Amount transferred to Water Works,		1,200 00	
		$76,214 45	

SEWERS AND DRAINS.

Cost of Construction and contingent expenses of new Common Sewers, Drains and Cesspools, for over and underground Drainage; and for Cleaning and Repairing of old ones, in the following Streets, viz:

CITY PROPER.

Albany, Arch, Bowdoin, Chestnut, Church, Commercial, Cambridge, Canton, Dev-

Amount carried forward, $2,127,060 52

Amount brought forward,			$2,127,060 52

onshire, Dock Square, Essex, Endicott, Friend, Franklin Street and Place, Lenox, Leveret, Mount Vernon, (*flats at foot of,*) North, Nassau, Otter, Purchase, Providence, (*waste wier at foot of,*) Ringgold, Stoddard, Tremont, Village, West Cedar, and Washington Sts.

SOUTH BOSTON.

Fourth, D, G, Gold, Second, and Sixth Sts.

EAST BOSTON.

Brooks, Everett, Marion and White Sts.

The amount expended for Sewers this year should be distributed as follows:

In City Proper,	$32,326 26
South Boston,	4,341 24
East Boston,	1,592 08
	$38,259 58

Cost of Materials, &c., viz:			
Brick,		$4,749 80	
Lime, Sand, Cement and Clay,		1,933 93	
Lumber,		1,900 34	
Iron work, exclusive of spikes and nails,		224 88	
Gravel, for filling,		174 50	
Nails and Spikes,		121 61	
Master Workmen, viz:			
Diggers & Masons,	$4,353 74		
Pavers,	727 57		
Carpenters,	704 37		
Stone Cutters,	34 13		
		5,819 81	
Laborers,		11,115 87	
Carting Materials and Removing earth,		889 62	
Piles, and Driving same,		766 50	
Manhole Covers, furnished by the Internal Health Department,		671 25	
Amounts carried forward,		$28,368 11	$2,127,060 52

Amounts brought forward,		$28,368 11	$2,127,060 52
Overseer of Workmen,		405 00	
Engineering for the purpose of compiling a new and correct set of plans of all the Sewers through the Twelve Wards of the City — Wards XI. and XII. being now completed,		325 00	
Keeping Supt's Horse and Chaise,		194 33	
Tools, &c.,		164 08	
Hire of Steam Engines for pumping water, including fuel,		119 62	
Repairing Water Pipes, where they interfered with Sewers,		114 40	
Water for making Mortar,		75 00	
Hire of Derrick,		46 69	
Hollow Logs and Plugs,		40 50	
Stone Curbs for Manholes,		29 45	
Wharfage on Brick,		25 13	
Fluid and Oil for Lanterns,		24 48	
Tolls to East Boston Ferry Companies,		21 24	
Hand Hose,		14 00	
Powder for Blasting Rocks,		10 05	
Tree-nails,		6 26	
Stationery for Supt's Office,		6 19	
		29,989 53	
DOVER STREET BRIDGE.			
Cost of the new Sewer under this Bridge, which was done under Contract; the Contract'r furnishing all labor and materials, for the sum of	6,318 00		
Am'ts car'd forw'd,	$6,318 00	$29,989 53	$2,127,060 52

Am'ts bro't forw'd,	$6,318 00	$29,989 53	$2,127,060 52
Overseeing the same, including some extra work by Overseer,	214 17		
		6,532 17	
GATE CHAMBER and GATE in West Dover Street, near Washington, intended to shut out the tide water from the low Graded Streets in that neighborhood. The cost of this work, including all labor and material, was		1,737 88	
			38,259 58
Amount paid by Treasurer, per item No. 40 of his account,		$38,239 03	
Amount not yet called for,		20 55	
		$38,259 58	
SOUTH BAY LANDS.			
Payments this year on William Evans' Contract for filling these Lands,		73,544 51	
Other Payments to same not on contract, viz:			
Oak Piles,	4,406 64		
Bulkhead,	3,960 00		
Other Work,	1,316 58		
Draw'g old Piles,	1,297 62		
Top Planking,	1,023 20		
Iron Bolts, &c.,	765 70		
Hard Pine,	742 82		
		13,512 56	
Piles, and Driving same, paid to other persons,		3,160 54	
Engineering Departm't, viz:			
Salaries,	1,629 50		
Repairing Boat,	12 50		
Stationery,	9 10		
Omnibus fares,	6 60		
Am'ts car'd forw'd,	$1,657 70	$90,217 61	$2,165,320 10

Am'ts bro't for'd,	$1,657 70	$90,217 61	$2,165,320 10
Tongs for Sounding Rod,	5 50		
Stakes, &c.,	4 62		
		1,667 82	
Day Laborers employed and paid by Superintendent,		1,230 56	
Salary of Superintendents, viz:			
To J. H. Hazelton, one quarter,	300 00		
J. D. Brayton, three quart'rs to 28th February,	900 00		
		1,200 00	
Lumber,		809 05	
Iron Spikes and Bolts,		205 51	
Wheelbarrows,		20 38	
Iron Chain,		8 87	
Incidental Expenses, and carriage hire for Committee,		7 00	
			95,366 80

Per item No. 43 *of Treasurer's account.*

STATE TAX.

For our proportion of $359,988 00, being the amount of the State Tax for the year 1858,		$118,429 00	
Less, amount kept back by the City Treasurer as an offset for a like amount retained by the Treasurer of the Commonwealth from the balance due to the City in January last, for its proportion of County Expenditures,		10,820 56	
			107,608 44

Per item No. 56 *of Treasurer's account.*

N. B. *This claim of* $10,820 56 *is for the Penalty claimed by the State of the City in consequence of its not having punctually*

Amount carried forward, $2,368,295 34

Amount brought forward,		$2,368,295 34
paid up the whole amount of its State Tax for the year 1856. *The whole amount was not then paid because the State had* IN ITS OWN HANDS AT THE TIME *an equal amount belonging to and claimed by the City, which it afterwards acknowledged to be due to the City, and paid it over.*		
☞ *See County Income.*		

STATION HOUSE, WARD 2, EAST BOSTON.

Cost of this house, which is located on the corner of Meridian and Paris Streets:		
Land, 3,755 feet at $1 per foot,	$3,755 00	
Plans, specifications, &c.,	175 00	
Sounding for foundation,	5 00	
Contractor's Work,	11,565 00	
		15,500 00
Per item No. 44 *of Treasurer's account.*		

STEAMER HENRY MORRISON.

This Boat runs from the City to Deer Island and to Rainsford Island for the accommodation of the City and State Pauper Establishments there.

She is about 147 *tons burthen, was built in Williamsburg, New York, in the year* 1854.

Captain, Engineer and hands, one year,	$3,412 00	
Fuel,	670 00	
Repairs on Boat, Boiler and Engine,	756 80	
Dockage, 1st six months, $300; last six months, $600	900 00	
Water,	192 56	
Chandlery, Paints, Tools, and Cotton Waste,	188 57	
Oil,	69 30	
Supplies,	50 84	
Furniture and Cooking Apparatus,	45 66	
Custom House Inspection, and Renewal of Papers,	27 00	
Amounts carried forward,	$6,312 73	$2,383,795 34

Amounts brought forward,		$6,312 73	$2,383,795 34
Tallow,		16 06	
Hire of Yacht, "*Fly Away,*" while the Morrison was under repairs,		10 00	
			6,338 79

Per item No. 42 *of Treasurer's account.*

SCHOOLS AND SCHOOL HOUSES.

The Net Expenditures by the City during the year, for carrying on the Public Schools, viz: 1 *High,* 1 *Latin,* 1 *Normal,* 18 *Grammar, and* 218 *Primary; including the Repairs of the Houses, Salaries, Furniture, Fuel, and all Incidental Expenses of the same, amounted to* $354,766 48. *The whole Expenditure on account of Schools amounted to* $459,952 90.

The details comprising these items will be found under the following heads, viz:

GRAMMAR, HIGH, LATIN AND NORMAL SCHOOLS.

Incidental Expenses of this class of Schools, as per details on page 60,	$56,178 71			
INSTRUCTORS.				
Being for the Salaries of all the male and female Teach'rs now employed in these Schools, including Music, Drawing, and French Masters, as per details on the 78th page,	178,382 44			
	234,561 15			
Less — Credits in Income acc't,	373 00			
		234,188 15		
Amounts carried forward,		$234,188 15	$2,390,134 13	

Amounts brought forward,		$234,188 15	$2,390,134 13
PRIMARY SCHOOLS.			
Incidental Expenses, as per details on page 106,	$30,274 48		
Instructors, as per details on page 79,	90,772 13		
	121,046 61		
Less— Credits in Income acc't,	468 28		
		120,578 33	
Total Current Expenses of carrying on all the Public Schools, for the year,		354,766 48	
Divided as follows:			
Salaries,	$268,668 27		
Incidental Expenses,	86,098 21		
	$354,766 48		
In addition to which sum there has been expended for New Houses, &c., as follows:			
NEW GRAMMAR SCHOOL HOUSES,			
In Ward XI.,	$46,582 05		
In Ward XII.,	50,000 00		
Alterations and Improvements on other Houses,	8,604 37		
		105,186 42	
		$459,952 90	

The cost of School Houses, including Land and Expenditures for extensive alterations and repairs to the first of May, 1859, is estimated as follows:

Grammar and High,	$1,268,000 00
Primary,	535,000 00
	$1,803,000 00

Amount carried forward,	$2,390,134 13

Amount brought forward,		$2,390,134 13

TEMPORARY CITY LOAN.

Paid off the amount borrowed this year, for City purposes, in anticipation of the annual Taxes, in conformity with an order of the City Council of the 19th May, 1858, the re-payment to be made within this financial year,		640,000 00
Amount due last year, but not called for till this year,	$3,000 00	
Amount paid as above,	640,000 00	
Per item No. 45 *of Treas's acc't.*	$643,000 00	

TEMPORARY WATER LOAN.

Paid on this account all that became due this year of the Notes issued by the City in anticipation of the "*Boston Water Scrip,*" as provided for in the act authorizing the construction of the Water Works,		170,500 00
Per item No. 46 *of Treasurer's account.*		

UNLIQUIDATED STREET CLAIMS.

For Widening and Extending Streets.
(*See also Widening Streets, page* 132.)
The following payments have been made this year, in settlement for Land and other Damages on account of Widening and Extending Streets, made prior to the commencement of this financial year, May 1, 1858, *and which claims were not settled at the time the improvements were made, viz:*

Union Street — *Brewster,*	$6,832 00	
Court Square, taken in the year 1838 — *Trustees of Price Estate,*	4,000 00	
Shawmut Avenue — *Sargent,*	2,969 69	
Richmond and North Streets, *Robinson,*	2,544 00	
Gridley and High Streets — *Richardson; Preston,*	813 56	
Amounts carried forward,	$17,159 25	$3,200,634 13

Amounts brought forward,	$17,159 25	$3,200,634 13
Chester Square — *Loring; Farnsworth; Holden; Boyd; H. & Prescott; Smith,*	488 24	
Sudbury Street — *Chapin,*	441 00	
		18,088 49
Amount paid by Treasurer, per item No. 47 *of his account,*	$25,571 43	
Transferred by Auditor to Widening Streets,	7,482 94	
	$18,088 49	

WIDENING STREETS.

(*See also Unliquidated claims, page* 131.)

The following payments have been made in settlement of Land Damages, and other claims on account of Widening, Extending, and other improvements made in the Streets, the present financial year, say between the 30*th April,* 1858, *and* 1*st May,* 1859, *viz:*

Devonshire Street — *Simmons; Jeffries; Bowditch; Bussy heirs; Wigglesworth; Sargent heirs; Wilkinson, S., & Co.,*	284,869 46	
Union Street — *Andrews; Wood; Stone & al.,*	31,081 66	
Battery Street — *Andrews; Metcalf; Belcher; Cogan; McCoughy; Bordman; Burrill; Truman; Andrews; Blake; Hudson & Auction charges,*	23,690 65	
Hanover Street — *Rice; Wells heirs; Dyer; Loring heirs,*	22,677 13	
North Charles Street — *Raymond; Wilson & Folsom; Manix,*	19,711 00	
Federal Street — *Cunningham; Cutter; Childs,*	9,195 00	
Arch Street — *Boston Library,*	7,135 00	
Amounts carried forward,	$398,359 90	$3,218,722 62

Amounts brought forward,		$398,359 90	$3,218,722 62	
Washington Street — *Atkins heirs; Inches,*		6,040 00		
Blackstone and North Centre Streets — *Wentworth and Ritchie,*		1,690 00		
Porter Street (*from Pleasant*) *B. & W. R. Road,*		1,902 50		
Chardon Street — *Collins; Lawrence,*		1,383 50		
London Street (*from Pleasant*) *S. A. Way,*		1,200 00		
Emerald Street — *Coffin & al.*		800 00		
Chauncey Street—*Congregational Library,*		500 00		
Webster Avenue— *Chadbourne*		97 00		
Engineering, &c. — *Expenses attending making a correct Plan of all the streets in South Boston, per order of the City Council of* 15*th March,* 1858, *viz:*				
Salaries,	$1,430 62			
Furniture for same,	85 91			
Lumber for Stakes,	58 80			
Rent of Office,	37 50			
Instruments and Tools,	37 16			
Incidental Expenses and Omnibus Fares,	27 60			
Fuel,	11 95			
Stationery,	4 05			
		1,693 59		
Clerk hire for Committee on Streets,		400 00		
Hydrants—changing position of Hydr'ts in consequence of altering the lines and grades of Streets,		122 61		
Incidental Expenses by Com.,		35 37		
			414,224 47	
Amount carried forward,			$3,632,947 09	

Amount brought forward,		$3,632,947 09
Amount paid by Treasurer, per item No. 48 *of his account,*	$406,741 53	
Transferred by Auditor from Unliquidated Claims,	7,482 94	
	$414,224 47	

WARD ROOM AND ENGINE HOUSE, WARD VII., *Purchase Street.*

Cost of the Engine House, as per Contract,	$1,375 00	
Extra Carpenters' Work, including Cupola,	176 84	
Wire Netting and Frames,	36 75	
Assessment for Com. Sewer,	26 13	
Per item No. 51 *of Treas's acc't,*		1,614 72
N. B. The payments on this Building last year, including the lot, measuring 1851 *feet, amounted to*	$7,143 00	
Amount charged above,	1,614 72	
Total Cost,	$8,757 72	

WATER WORKS.

The payments on account of the Water Works for the present year have been as follows:

Payments on Drafts drawn by the Cochituate Water Board, including $29,770 47, on account of the *New Main* from Brookline Reservoir,	$117,526 52	
Salary of the Water Registrar, one year,	1,300 00	
Salary of the Treasurer's Water Clerk, one year,	1,200 00	
Cost of the Annual Visit by the City Government and		
Amounts carried forward,	$120,026 52	$3,634,561 81

Amounts brought forward,		$120,026 52	$3,634,561 81
Invited Guests, to view the line of the Works,		294 60	
		120,321 12	
Am't paid by Treasurer, per item No. 49 *of his account,*	$118,448 57		
Add. Transfer by Auditor from Salaries,	1,200 00		
Amount not yet called for,	672 55		
	$120,321 12		
Interest paid by the Treasurer this year, on Loans obtained on account of the Water Works, *Per item No.* 55 *of his account,*		274,019 74	
			394,340 86

The amount received to the credit of the Water Works this year, from all sources, has been $354,211 32, *per item No.* 106 *of Treasurer's account.*

For details of payments on account of the Water Works, from the commencement of the Work, see Appendix.

WATER SCRIP.

Payments on account of the Permanent Water Loan, being Certificates of City Stock, with Coupons attached, issued for money borrowed on account of the construction of the Water Works, and which Scrip is known as the "Boston Water Scrip."	
Of this Loan, all that became due in this financial year has been paid, viz:	200,000 00
	$4,228,902 67

Payment as above,	$200,000 00
Amount due last year, not called for till this year,	5,000 00
Per Treasurer's account, item No. 50,	$205,000 00

Auditor's Office, July 5th, 1859.

ELISHA COPELAND,

Auditor of Accounts.

CITY INCOME.

Statement of the INCOME received on account of the CITY OF BOSTON during the financial year 1858–59.

Commencing with the first day of May, 1858, *and ending with the last day of April,* 1859.

N. B. *The Income on account of the* COUNTY OF SUFFOLK, *which comprises the City of Boston, and the towns of Chelsea, North Chelsea and Winthrop, is contained in another statement.*

☞ *The City of Boston pays all the County Expenses, owns all the County Buildings, and receives all the County Income.*

ARMORIES.

Received from the State, in reimbursement in part, of the amount paid by the City to Military Companies, for rent of their Armories,	$4,600 00
Per item No. 70 *of Treasurer's account.*	

AUDITOR OF ACCOUNTS.

Received from him, in reimbursement of the amount charged on page 32 of Expenditures,	300 00
Per item No. 109 *of Treasurer's account.*	

BRIDGES.

Received from the Dorchester Horse Railroad Company, on account of the Ex-	
Amount carried forward,	$4,900 00

Amount brought forward,		$4,900 00
pense of Widening Federal Street Bridge,	*2,000 00	
Received for sale of old materials,	600 00	
		2,600 00

Per item No. 73 *of Treasurer's account.*

BURIAL GROUNDS.

Received from the City Registrar, who is now the acting Superintendent of Burial Grounds, for Fees, &c.,	469 00

Per item No. 72 *of Treasurer's account.*

BONDS AND MORTGAGES.

Received in cash, as follows, — being for first cash payment on Bonds received for sales of Lands made this year, and for payments on Bonds and Mortgages which were on hand on the first day of May, 1858, viz:

On account of Neck Lands,	$257,228 87	
City Wharf,	11,363 42	
South Boston Lands,	3,106 25	
Jail Lands,	6,844 41	
East Boston Lands,	430 00	
Sale of Primary School House and Lot in South Street Court,	325 00	
		279,297 95

Per item No. 71 *of Treasurer's account.*

CITY DEBT.

Amount obtained on City Notes issued this year for Loans authorized by the City Government, at various times, for the following objects, viz:

Amount carried forward,	$287,266 95

* $4,000 00 *more due on Bonds, not yet matured.*

Amount brought forward,		$287,266 95
Widening Streets,	$379,350 00	
South Bay,	150,000 00	
Public Lands,	65,600 00	
Library Building,	59,000 00	
Lincoln School House, Ward XII.,	50,000 00	
Franklin School House, Ward XI.,	45,000 00	
House of Industry,	23,000 00	
Station House, Ward 2,	15,000 00	
Albany Street Damages,	10,000 00	
Back Bay,	10,000 00	
New City Stables,	10,000 00	
Dedham Street Sewer,	7,000 00	
Brimmer School House,	6,000 00	
Chapman School House,	3,000 00	
		832,950 00

Per item No. 74 *of Treasurer's account.*

CITY REGISTRAR.

Received from this Officer, for Certificates of Intentions of Marriage issued by him,		1,172 50

Per item No. 75 *of Treasurer's account.*

CITY CLERK.

Received from the City Clerk for the following collections by him, viz:		
Recording Mortgages of Personal Property, Mechanics' Liens and Certificates of Joint Stock Companies,	$866 13	
Licenses for Billiard Saloons,	663 00	
For use of Faneuil Hall,	83 00	
Licenses for Intelligence Offices,	10 00	
Certificates under the City Seal,	9 00	
Recording notices of Goods found,	0 25	
		1,631 38

Per item No. 76 *of Treasurer's account.*

Amount carried forward,	$1,123,020 83

Amount brought forward,		$1,123,020 83
EXTERNAL HEALTH DEPARTMENT.		
Amount received from the Port Physician, at Deer Island, being the legal Fees collected by him from vessels boarded and inspected on their arrival at the Quarantine Ground from foreign ports,	$125 00	
Damages to Quarantine Boat,	80 00	
		205 00
Per item No. 77 *of Treasurer's account.*		
ENGINEERING.		
Received from this Department for giving Grades of Streets to Builders and others,		*16 50
Per item No. 78 *of Treasurer's account.*		
FIRE DEPARTMENT.		
Received from the Chief Engineer, viz:		
For one spare Engine sold,	$550 00	
Two old Relief Engines, sold at $75 each,	150 00	
One old Hose Carriage,	50 00	
Fifty feet old Hose,	14 00	
		764 00
Per item No. 79 *of Treasurer's account.*		
HOUSE OF CORRECTION.		
Received from this Institution, being the proceeds of Labor of the inmates, including sales of Fruit, &c.,		24,851 37
Per item No. 80 *of Treasurer's account.*		
HOUSES OF INDUSTRY, REFORMATION, &c.		
Received from the Directors, for proceeds of the Labor of the inmates in those establishments, including the sale of Vegetables, &c.,		1,731 92
Per item No. 81 *of Treasurer's account.*		
Amount carried forward,		$1,150,589 62

* *This charge has been discontinued since March,* 1858.

Amount brought forward,		$1,150,589 62
HAY SCALES.		
Received for Weighing Fees at the South Scales,		33 69
Per item No. 82 of Treasurer's account.		
INTERNAL HEALTH.		
Received from the Contractors for the House Offal for one year,	$5,000 00	
Sales of House Ashes, Dirt and Manure,	2,931 52	
Sales of Horses,	300 00	
Received for Materials sold to, and Work done for, the Public Land Department,	589 25	
Received from the Superintendent of the Paving Department, for use of Teams employed by that Department,	2,904 37	
N. B. *All the Teams owned by the City are kept at the expense of the Internal Health Department.*		
From Police Department for conveying Prisoners from Station Houses to City Lock-up,	97 75	
Received from individuals, in reimbursement of expenditures by the City for abating nuisances on their premises,	1,390 61	
From Sewer Department, for Manhole Covers furnished from the shops of this Department, $544 00		
For keeping Superintendent's Horse, 183 33		
	727 33	
Amounts carried forward,	$13,940 83	$1,150,623 31

Amounts brought forward,	$13,940 83	$1,150,623 31
From Fire Department, for 37 new Reservoir Covers,	185 00	
Carting Ashes from sundry places at the request and at the cost of the applicants,	98 52	
For transportation of permitted Paupers to Deer Island for the House of Industry,	16 50	
Received from Auditor,	25 60	
For 16,713 Loads of Ashes, &c., delivered on the Back Bay for filling up,	4,183 25	
For 654 Loads Ashes, &c., delivered at the Parade Ground on the Common,	163 50	
		18,613 20

Per item No. 84 *of Treasurer's account.*

In addition to the above, there is a credit of $1,564 50 *in the County account for Transportation of Prisoners from the various Station Houses to the County Jail, which should have been entered to the credit of this account instead of the County account.*

INTEREST.

Received as follows, viz:		
On Bonds, Mortgages, and Stock negotiated,	$42,875 93	
Deposits in Bank,	32,749 62	
Delinquent Taxes, &c.,	6,868 82	
Delinquent Rents,	56 28	
		82,550 65

Per item No. 83 *of Treasurer's account.*

INCIDENTAL EXPENSES.

Received from Auditor, in reimbursement by individuals for expenses paid by the City for the support of their relatives in	
Amount carried forward,	$1,251,787 16

Amount carried forward,		$1,251,787 16
the State Lunatic Hospitals at Taunton and Worcester,	$259 35	
For sale of the Copper Plate originally engraved for the Franklin Memorial,	50 00	
		309 35

Per item No. 85 *of Treasurer's account.*

INSTRUCTORS GRAMMAR SCHOOLS.

Received for Interest on Trust Funds,	373 00

Per item No. 86 *of Treasurer's account.*

INSTRUCTORS PRIMARY SCHOOLS.

Received from Auditor,	113 30

Per item No. 87 *of Treasurer's account.*

LAMPS.

Received from the Superintendent of Lamps, being payments for Oil and Fluid supplied by his Department to sundry other Departments of the City,	98 38

Per item No. 88 *of Treasurer's account.*

LUNATIC HOSPITAL, South Boston.

This House is under the control of the Board of Directors of Public Institutions, which see.

Received from the Commonwealth for the support of State Paupers in this Institution from 1st December, 1856, to 30th November, 1858, since which time the State has supported them in their own Houses,	$20,183 74	
Received for support in the House of Paying Patients,	2,729 87	
		22,913 61

Per item No. 89 *of Treasurer's account.*

LANDS.

See Public Lands.

Amount carried forward,	$1,275,594 80

Amount brought forward,			$1,275,594 80
LIBRARY.			
Received from City Treasurer, for Interest on Library Trust Funds,		$3,660 00	
Received from Librarian, viz:			
For Catalogues sold,	$347 36		
Fines from Delinquents,	85 49		
Books lost or damaged,	4 95		
		437 80	
			4,097 80
Per item No. 99 *of Treasurer's account.*			
MILITIA BOUNTY.			
Received from the Commonwealth, in reimbursement of what the City had advanced to its Volunteer Militia, in conformity with the requirement of the Act of 24th March, 1840,			8,163 50
Per item No. 91 *of Treasurer's account.*			
MARKET.			
Amount received from Superintendent of Markets, for sales of Coal to occupants of Stalls during the year,			
Per item No. 90 *of Treasurer's account,*			238 70
The Rents of the Stalls, Cellars, &c., of the Market Houses amounted to $63,598 35, *and is entered under the head of Rents.*			
MOUNT HOPE CEMETERY.			
Received from Trustees for lots sold, viz:			
10 a $100 each,	$1,000 00		
9 a $60 each,	540 00		
2 a $75 each,	150 00		
		$1,690 00	
For 51 Graves, a $6 each,		306 00	
Amounts carried forward,		$1,996 00	$1,288,094 80

Amounts brought forward,	$1,996 00	$1,288,094 80
For Grading Lots, setting fence posts, &c.,	286 50	
Digging Graves,	564 00	
		2,846 50

Per item No. 92 *of Treasurer's account.*

OVERSEERS OF THE POOR.

Received from the Overseers for Collections by them from other Cities and Towns for support of Poor, chargeable to them,	1,343 86	
Received from the Commonwealth, in reimbursement of payments made by this Board for burial of State Paupers,	1,378 50	
Per item No. 93 *of Treasurer's account,*		2,722 36

POLICE.

Received for Licenses for Theatres, and other places of Public Amusement, including the payment received for services of Police Officers, placed there at the City's expense,	2,109 70	
Licenses for Carriages, Trucks, Wagons, & other vehicles,	3,850 00	
Dog Licenses,	470 00	
Rent of Stands on Haymarket Square for the sale of newspapers, &c.,	62 00	
Received from Auditor,	10 93	
Per item No. 94 *of Treasurer's account,*		6,502 63

PUBLIC LANDS.

Received in Cash, for sales of Lands, &c.,	
Amount carried forward,	$1,300,166 29

Amount brought forward,		$1,300,166 29
made in cases where no Bonds or Mortgages were taken, viz:		
Lands on Boylston, Newton, Tremont, and Camden Streets; Shawmut Avenue and Union Park,	$6,217 03	
Old House of Reformation Building at South Boston,	2,776 48	
Primary School House and Lot on Essex Place,	2,500 00	
Primary School House and Lot on Cross Street,	2,400 00	
Primary School House and Lot on Athens Street, So. Boston,	453 75	
Engine House and Lot on Purchase Street,	2,223 00	
Old Buildings on Jail Lands,	1,947 54	
Land at South Boston,	1,866 58	
From Superintendent of Sewers, for collections by him from Individuals for right of entry into Sewers made at the expense of, and charged to the Public Land Appropriation,	2,569 39	
From Superintendent of Public Lands for same,	166 00	
Rent from Agricultural Fair Grounds,	1,400 00	
Rent of Jail Lands,	69 19	
For Compromise for a forfeiture of the first payment on a house Lot, by a purchaser who failed to comply with the conditions of the Sale,	83 70	
		24,672 66
Amount carried forward,		$1,324,838 95

Amount brought forward,		$1,324,838 95
Amount per item No. 97 *of Treasurer's account,*	$22,172 66	
Add from P. Buildings, item No. 95 *of Treasurer's acc't,*	2,500 00	
	$24,672 66	

PAVING.

For Assessments on Individuals for cost of furnishing and laying Edgestones and Sidewalks,	10,837 69	
Reimbursement for Paving part of Long Wharf,	517 14	
Labor and Teaming done and charged to Public Land Department,	165 35	
Do to Bridges,	42 80	
Do to County of Suffolk,	178 39	
Do to Public Buildings,	113 82	
Do to Water Works,	298 40	
Old Materials sold,	7 29	
Per item No. 96 *of Treasurer's account,*		12,160 88

PRIMARY SCHOOLS.

Received for Rent of part of a Building on Joy and Myrtle Streets, hired for the accommodation of Primary Schools, *Per item No.* 98 *of Treasurer's account,*	354 98

PUBLIC INSTITUTIONS.

See HOUSE OF CORRECTION, HOUSE OF INDUSTRY, AND LUNATIC HOSPITAL.

RENTS.

The amount received for Rents during the year has been as follows, viz:

Amount carried forward,	$1,337,354 81

Amount brought forward,			$1,337,354 81
OLD MARKET HOUSE.			
Stalls,	$35,571 72		
Cellars,	11,142 07		
Outside Stands,	1,670 00		
Public Scales,	579 16		
	48,962 95		
Quincy Hall,	6,000 00		
Lancers' Armory,	500 00		
Total for Market Ho. & Q. Hall,		$55,462 95	
FANEUIL HALL.			
Stores, Cellars and Chambers for rent accrued before the lower floor was converted into a market ho.,	2,075 84		
Market Stalls,	5,705 50		
Cellars,	2,429 90		
		10,211 24	
OLD STATE HOUSE.			
Lower Floor,	5,600 00		
Basement,	2,500 00		
Chambers,	2,768 75		
		10,868 75	
WHARF PROPERTY.			
Jail Wharf in Cambridge Street,		1,050 00	
BRIDGE ESTATE.			
Store at the junction of Court and Tremont Sts.; purchased in 1849, with others which were removed for the purpose of widening both of those Streets,		1,800 00	
Amounts carried forward,		$79,392 94	$1,337,354 81

Amounts brought forward,	$79,392 94	$1,337,354 81
CITY BUILDING, Court Square.		
All this Building, except a portion of the attic, is now occupied for City purposes, viz:		
Police Stat'n No. 2, City Registrar, Superintendent of Burial Grounds, Chief Engineer of Fire Department, Office of the Electric Telegraph, and Superintendent of Lamps.		
One Attic,	5 00	
CELLARS.		
Two under the City Hall,	350 00	
LANDS, viz:		
The Gravel Farm in Dedham,	*20 00	
Land at the junction of Ann and Commercial Streets,	100 00	
Land on Brookline Street,	95 51	
On Harrison Avenue,	15 00	
On Newton Street,	30 00	
At City Point, South Boston,	45 00	
TOWN SLIP.		
Foot of Belcher's Lane, between Rowe's Wharf and Foster's Wharf,	50 00	
		80,103 45
Per item No. 100 *of Treasurer's account.*		
REGISTRAR, *see City Registrar.*		
STEAMER HENRY MORRISON.		
Received for earnings of the Boat, viz:		
From Commonwealth, for transportation of Paupers, Stores, &c., to and from Rainsford Island,	1,603 64	
Amounts carried forward,	$1,603 64	$1,417,458 26

* *Not all paid.*

Amounts brought forward,	$1,603 64	$1,417,458 26
From House of Industry, &c., for transportation of Materials, Paupers, Stores, &c., to and from Deer Island, one year,	2,200 00	
Other earnings of the Boat,	110 00	
Per item No. 103 *of Treasurer's account,*		3,913 64
SEWERS AND DRAINS.		
Received for assessments on sundry persons, for their proportion of the cost of new Sewers, and for the right to enter old ones,	10,056 00	
Received from the Superintendent of Sewers, for collections made by him on the same account,	1,623 36	
Received for assessments on School and Engine Houses for the same purpose,	169 85	
		11,849 21
Per item No. 101 *of Treasurer's account.*		
SCHOOL FUND.		
From Commonwealth for the City's proportion of the Income from the State School Fund,		
Per item No. 102 *of Treasurer's account,*		6,185 76
TEMPORARY CITY LOANS.		
Received on Loans negotiated under an order of the City Council, of 19th May, 1858, authorizing the Treasurer to borrow such money as might be wanted, not exceeding $1,000,000, in anticipation of the income of the financial year 1858–59; said Loan to be repaid before 30th April, 1859, being the close of that financial year,		
Per item No. 105 *of Treasurer's account,*		640,000 00
Amount carried forward,		$2,079,406 87

Amount brought forward,		$2,079,406 87

TAXES.

Received for Taxes collected during the year, viz:

On Tax for year 1858,	$2,031,780 60	
1857,	156,743 70	
1856,	4,160 32	
1855,	59 35	
1854,	560 48	
Years prior,	109 77	
Per item No. 104 *of Treasurer's account,*		2,193,414 22

WIDENING STREETS.

The following items have been received to the credit of this account, viz:

For Land sold on Arch, Franklin and Devonshire Streets,*	5,255 38	
For Land sold on Battery Street,†	4,015 21	
Old Materials of Stores on Milk Street,	3,500 00	
Rent and Taxes on lot and Store corner of Washington and Water Streets,	2,215 00	
From abutters on account of Widening Purchase Street,	1,350 00	
For Sale of land acquired by Straightening of the line on Washington Street, opposite Franklin Street,	1,000 00	
Old Materials of Buildings on Otis Place,	600 00	
Extension of Porter Street,	482 00	
		18,417 59

Per item No. 106 *of Treasurer's account.*

WEIGHING FEES, *see Hay Scales.*

Amount carried forward,	$4,291,238 68

* $36,746 10 *more due on Bonds not yet matured.*

† $1,114 54 *more due on Bonds not yet matured.*

Amount brought forward,			$4,291,238 68
WATER WORKS.			
Receipts on this account, viz:			
For Water Rents.			
Due in 1859, $250,988 09			
1858, 61,903 41			
1857, 803 10			
		$313,694 60	
Shutting off and letting on Water, in cases of non-payment of Water Rates, viz:			
Due in 1859, 764 00			
1858, 662 00			
1857, 104 00			
		1,530 00	
Mortgage Notes.			
Received on Notes and Mortgages collected this year,		24,882 66	
Interest on Mortgage Notes, and for Discount and Interest on Water Scrip, sold or paid before maturity,		3,904 06	
Water Board.			
Payments by this Board into the Treasury, viz:			
Shutting off and letting on Water for repairs and for waste, 1,865 25			
Sale of Real Estate, viz:			
Land and Water Rights, 3,114 64			
On acc't of the Marlboro' Reservoir, 2,000 00			
Hopkinton Reservoir, 1,250 00			
	6,364 64		
Am'ts car'd forw'd,	$8,229 89	$344,011 32	$4,291,238 68

Am'ts bro't forw'd,	$8,229 89	$344,011 32	$4,291,238 68
Service Pipe, and laying same,	902 63		
Sales of Wood,	667 48		
Sale of Old Building,	100 00		
Rent of Arches under the Beacon Hill Water Reservoir,	300 00		
		10,200 00	
			354,211 32

Per item No. 107 *of Treasurer's account.*

Total amount received for Water Rents up to 30*th April,* 1859, *was* $2,316,602 05.

The estimated Income for the year 1858–59, *was* $300,000. Real Income, $313,694 60.

The estimated Income for the year 1859–60, *is* $310,000.

WATER LOAN OF 1858, FOR NEW MAIN.

Amount obtained on a loan authorized by the City Council for defraying the estimated cost of a New Main Pipe from the Brookline Reservoir to the City, per order of the 30th June, 1858,	
Per item No. 108 *of Treasurer's account,*	400,000 00
Total Income on the CITY ACCOUNT for the year 1858–59,	$5,045,450 00

For the Income on account of the COUNTY OF SUFFOLK, *see County Account,* page 163.

Auditor's Office, 5*th July,* 1858.

ELISHA COPELAND,

Auditor of Accounts.

COUNTY EXPENDITURES.

STATEMENT OF EXPENDITURES ON ACCOUNT OF THE COUNTY OF SUFFOLK,

DURING THE FINANCIAL YEAR

1858–59.

Commencing with the first day of May, 1858, *and ending with the last day of April,* 1859.

PAYMENTS ON THE MAYOR'S DRAFTS.

For amounts drawn for by the Mayor, in the usual form, and paid through the Auditor's Office, viz:

For sundry Alterations and Improvements on the County Buildings, viz:

COURT HOUSE.

New North River Stone Sidewalks,	$2,068 75	
Repairing Fence and Iron Work,	210 12	
Plumber's Work,	120 13	
Carpenter's Work and Stock,	107 84	
Sodding the Inclosure,	110 50	
Painting and Glazing,	103 81	
Locksmith's Work,	71 37	
Window Shades,	51 75	
Warming Apparatus,	38 85	
Mason's Work and Whitewashing,	21 77	
Amount carried forward,		2,904 89

Amount brought forward,		$2,904 89
PROBATE OFFICE AND REGISTRY OF DEEDS.		
Painting,	$802 02	
Mason's Work and Whitewashing,	279 47	
Iron Work,	181 24	
Carpenter's Work,	65 73	
Plumbing,	10 45	
Repairing Window Shades and Warming Apparatus,	7 13	
		1,346 04
JAIL.		
New Fence,	680 76	
Sidewalk,	178 39	
Stone Wash Tubs,	101 00	
Repairing Roof,	85 05	
Painting and Glazing,	41 02	
Gas Fixtures,	36 33	
Masonry and Whitewashing,	26 81	
Iron Work,	24 06	
Repairing Tower Clock,	15 00	
Paper Hangings,	5 52	
		1,193 94
SALARIES.		
Superior Court.		
Chief Justice from 17th April, 1858, to 1st April, 1859,	$3,056 09	
Associate Justices at $3000 each, per annum, viz., two one year each, and one 11 months 14 days,	8,865 06	
Clerk. *The Salary of this Officer is paid by Fees from his Office.*		
Assistant Clerk, J. A. Willard,	1,800 00	
The above Salaries are all fixed by the State, but are payable out of the City Treasury.		
Amounts carried forward,	$13,721 15	$5,444 87

Amounts brought forward,		$13,721 15	$5,444 87
Police Court.			
Judge Cushing, from 1st April to 5th Nov., 1858,	$1,309 95		
Judge Maine, from 5th Nov., 1858, to 1st April, 1859,	890 05		
Judge Rogers,	2,200 00		
Judge Russell,	2,200 00		
	6,600 00		
Clerk. Thomas Power,	1,800 00		
First Assistant. Wm. Knapp,	1,600 00		
Second Assistant. Seth Tobey,	1,500 00		
Third Assistant. J. Homer, three quarters,	900 00		
		12,400 00	
Supreme Judicial Court. Assistant Clerk's Salary (*fixed by State*),		1,500 00	
Keeper of the Court House. Wm. Easterbrook,		700 00	
Keeper of the Police and Justices' Court Rooms, and other service. H. C. Stratton,		600 00	
J. D. Coburn, for services in Police Court, in Paying Witness and Officers' Fees, and keeping an account of am'ts received for transportation of Prisoners,		800 00	
Keeper of Probate Office and Registry of Deeds. C. P. Gould, Care and Cleaning one year,		350 00	
Amounts carried forward,		$30,071 15	$5,444 87

Amounts brought forward,	$30,071 15	$5,444 87
Chaplain to Jail.		
Perez Mason, one year,	500 00	
		30,571 15
FURNITURE, viz:		
For Court House,	379 49	
For Registry of Deeds,	412 33	
For Probate Office,	95 48	
		887 30
FUEL.		
For Court House,	1,069 18	
For Registry of Deeds and Probate Offices,	167 56	
		1,236 74
GAS LIGHT, viz:		
For Court House,	1,034 27	
Gas Fixtures,	67 27	
Gas for Registry of Deeds and Probate Offices,	26 64	
		1,128 18
PRINTING, STATIONERY, Blank Books, &c.		
Probate Office,	351 63	
Court House,	319 14	
Registry of Deeds,	278 99	
		949 76
INDEXES FOR REGISTRY OF DEEDS.		
Paid D. S. Gilchrist, for services in preparing four volumes of arranged Indexes of Deeds for the County of Suffolk, viz:		
Two volumes "*Grantor*" & "*Grantee*" for the year 1857,	1,010 45	
One volume of "*Grantor*" Indexes, comprising the letter B, part 1; Ba to Bl, for the years, 1800 to 1854 inclusive,	523 49	
Amounts carried forward,	$1,533 94	$40,218 00

Amounts bro't forward,	$1,533 94	$40,218 00
One volume same, comprising the letters I, J, and K,	415 22	
		*1,949 16
OLD COUNTY DOCUMENTS.		
Making Indexes to Records of Court of Assistants, &c., from 1686 to 1747, by order of Clerk of Supreme Judicial Court,		124 00
RENT of OFFICES for the Commonwealth Attorney and his Assistant,		500 00
COUNTY ROADS.		
Damages allowed for land taken to lay out, widen and straighten sundry Roads in Chelsea, as per Award of the County Commissioners of Middlesex Co., $75 00		
Cost of repairing Point Shirley Road, and removing Snow and Ice from the same,	317 07	
		392 07
WARMING APPARATUS.		
For Court House,	174 66	
Registry of Deeds,	52 49	
		227 15
PLANS.		
For proposed new Police Court Room and Lock-up, &c., on Jail Premises,		150 00
WASHING, CLEANING WINDOWS, Paint and Floors in the Registry of Deeds and Probate Office,		124 50
WATER RATES.		
For Court House,	95 00	
House of Reception,	10 00	
Probate Office and Registry of Deeds,	10 00	
		115 00
Amount carried forward,		$43,799 88

* *By the Statute of* 1856, *ch.* 292, *the County Commissioners in each County are required to procure in each year, a copy of the Indexes of the preceding year, in which the "Grantors'" and "Grantees'" names are to be arranged in lists, according to their surnames. The County Commissioners were authorized by the same act to have all the Indexes to the records now existing similarly arranged, if they see fit so to do. It was under this law that the above-named volumes were compiled, by order of the Board of Aldermen, as County Commissioners.*

Amount brought forward,		$43,799 88
EXTRA CLEANING,		52 00
FINES.		
Paid to a former Sealer of Weights and Measures for his half of $33 received by the County Treasurer for fines imposed and collected by the Police Court from persons who did not comply with the law on this subject,		16 50
ICE.		
For Court House,		9 00
		$43,877 38
Amount paid by Treasurer, per item No. 120 *of his account,*	$43,605 57	
Amount not yet called for,	271 81	
	$43,877 38	

COUNTY DRAFTS.

The following payments were made on requisitions by the County authorities, and are not drawn for by the Mayor; nor are they in any way under the control or supervision of the City authorities, viz:

SUPREME JUDICIAL COURT.			
Jurors' Fees,	$3,927 68		
Constables' Fees,	1,435 40		
Incidental Expenses,	1,180 66		
Witness Fees,	950 28		
Clerk,	644 05		
Messenger,	505 00		
Crier,	432 00		
Sheriff,	267 80		
Hack Hire,	30 00		
Deputy Sheriff,	16 00		
		9,388 87	
Per item No. 125 *of Treasurer's account.*			
Amounts carried forward,		$9,388 87	$43,877 38

Amounts brought forward,		$9,388 87	$43,877 38
SUPERIOR COURT.			
Jurors' Fees,	$16,678 50		
Inciden'l Expenses,	6,533 30		
Constables' Fees,	3,331 00		
Messenger,	1,644 00		
Crier,	1,131 00		
Rent,	1,105 00		
Sheriff,	998 80		
Deputy Sheriff,	816 00		
Chelsea Justices,	387 89		
Officers,	524 71		
Witnesses,	42 51		
		33,192 71	
Per item No. 123 *of Treasurer's account.*			
MUNICIPAL COURT.			
Witness Fees,	17,851 23		
Grand & Traverse Jurors,	10,397 98		
Constables' Fees,	8,864 42		
Clerk,	6,536 16		
Officers of the Police Court,	1,879 77		
Deputy Sheriff,	1,452 37		
Crier,	1,273 26		
Inciden'l Expenses,	1,266 38		
Hack Hire,	880 35		
Sheriff,	609 00		
Chelsea Justices & Officers,	350 23		
		51,361 15	
Per item No. 122 *of Treasurer's account.*			
POLICE COURT.			
Constables,	12,730 84		
Witnesses,	5,930 76		
Truant Officers,	224 43		
Fine Refunded,	4 00		
		18,890 03	
Per item No. 124 *of Treasurer's account.*			
Amounts carried forward,		$112,832 76	$43,877 38

Amounts brought forward,		$112,832 76	$43,877 38
CORONERS' INQUESTS.			
Jurors' Fees,	$2,391 11		
Coroners' Fees,	1,273 00		
Medical Examinations,	614 00		
Scribes,	391 00		
Constables,	362 19		
Witnesses,	302 07		
Incidental Expenses,	171 75		
		5,505 12	
Per item No. 126 of Treasurer's account.			
BOARD OF COUNTY ACCOUNTS.*			
Allowance to members of this Board for their services,	318 00		
Salary to the Clerk of this Board, for one year,	150 00		
Copyist and extra Clerks in the Police and Justices' Courts,	1,250 00		
Printing for Police and Justices' C'ts,	484 00		
Criers and Officers of the Police and Justices' Courts,	348 00		
Sheriff, for care of Prisoners in Jail,	262 50		
Stationery & Blank Books,	248 04		
Salary of the Messenger of the Police and Justices' Courts,	168 15		
Reform School. Cost of application for entries			
Am'ts car'd forw'd,	$3,228 69	$118,337 88	$43,877 38

This Board is composed of the Judge of Probate, and the three Justices of the Police Court. They receive $3 each, per day, when on duty.

Am'ts bro't forw'd,	$3,228 69	$118,337 88	$43,877 38
into the Reform School for Girls at Lancaster,	36 73		
Hack Hire,	29 40		
		3,294 82	
Per item No. 121 *of Treasurer's account.*			
JAIL ACCOUNTS.			
Balance of the Jail accounts, being for expense of keeping Prisoners, &c., in the County Jail,		24,602 52	
			146,235 22
Per item No. 127 *of Treasurer's account.*			
Total Expenditure on COUNTY ACCOUNT for the year 1858–59,			$190,112 60

The Payments by the County Treasurer, on County account, for the year, amounted to,	$189,840 79
Add, Amount not yet called for,	271 81
Total as above,	$190,112 60

Auditor's Office, July 5th, 1859.

ELISHA COPELAND,

Auditor of Accounts.

COUNTY INCOME.

STATEMENT OF THE RECEIPTS ON ACCOUNT OF THE COUNTY OF SUFFOLK,

During the financial year
1858–59.

Commencing with the first day of May, 1858, *and ending with the last day of April,* 1859.

COUNTY BALANCES.		
Amount of County Balances due to the City, and claimed by the County Treasurer,	$56,635 10	
Less amount withheld by the Treasurer of the Commonwealth,	10,820 56	
		45,814 54
Per item No. 143 *of Treasurer's account.*		
MUNICIPAL COURT.		
Received from the Sheriff of the County, for Fines and Costs taxed in the Municipal Court,		
Per item No. 130 *of County Treasurer's account.*	5,491 33	
Amounts carried forward,	$5,491 33	$45,814 54

Amounts brought forward,	$5,491 33	$45,814 54
Received from the Deputy Jailer, for the same,		
Per item No. 131 *of County Treasurer's account,*	6,753 93	
Received from the Clerk of the Municipal Court, for half surplus fees,		
Per item No. 136 *of County Treasurer's account,*	2,482 62	
		14,727 88
SUPREME JUDICIAL COURT.		
Received from the Clerk, for half surplus fees,		
Per item No. 137 *of County Treasurer's account,*		664 26
SUPERIOR COURT.		
Received from the Clerk, for fees,		
Per item No. 138 *of County Treasurer's account,*		6,303 35
POLICE COURT.		
Received from the Clerk, for Fines and Costs,		
Per item No. 133 *of County Treasurer's account,*		12,823 04
JUSTICES' COURT.		
Fees in Justices' Court,		
Per item No. 134 *of County Treasurer's account,*		3,336 53
FINES.		
Received from the Master of the House of Correction, for Fines and Costs collected by him,		
Per item No. 135 *of County Treasurer's account,*	362 11	
Received from the Keeper of the Alms House at Deer		
Amounts carried forward,	$362 11	$83,669 60

Amounts brought forward,	$362 11	$83,669 60
Island, for Fines and Costs collected by him,		
Per item No. 139 *of County Treasurer's account,*	1,241 70	
Received from Justices in Chelsea, for Fines,		
Per item No. 132 *of County Treasurer's account,*	306 00	
		1,909 81
RENT OF JAIL.		
Received from Deputy Jailer, for use of Jail to confine United States Prisoners,		
Per item No. 141 *of County Treasurer's account,*		313 02
TRANSPORTATION OF PRISONERS.		
Received for Transportation of Prisoners from Station Houses to Jail,		
Per item No. 140 *of County Treasurer's account,*		1,564 50
☞ *This item should have been credited to the Internal Health Department.*		
OLD MATERIALS SOLD.		
Received from the Deputy Jailer on this account,		
Per item No. 142 *of County Treasurer's account,*		50 00
Total Income on COUNTY ACCOUNT, for the year 1858–59,		$87,506 93

Auditor's Office, 5th July, 1859.

ELISHA COPELAND,

Auditor of Accounts.

COUNTY AGGREGATES.

The EXPENDITURES on County Account, as per details on page 162, amounted to	$189,840 79
The INCOME on this account, as per details on page 165, amounted to	87,506 93
Nominal balance against the County, as per Treasurer's account,	$102,333 86
Balance against the County as above stated,	$102,333 86
Deduct, Part of the County Balances, which should have been received, but which is withheld, as stated in item No. 143 of Treasurer's account, page 163,	10,820 56
Real Balance against the County,	$91,513 30

TREASURY AGGREGATES.

RECEIPTS AND PAYMENTS

FROM THE

CITY AND COUNTY TREASURY.

DURING THE FINANCIAL YEAR

1858-59.

According to the Treasurer's accounts, the gross amount of actual RECEIPTS into the General Treasury, (*City and County,*) between the last day of April, 1858, and the first day of May, 1859, was as follows:

On City account,		$5,045,450 00
On County account,		87,506 93
		$5,132,956 93
The balance in the Treasury at the commencement of the year, was		403,282 85
		$5,536,239 78
The gross amount of actual PAYMENTS from the General Treasury, (*City and County,*) during the same period, was as follows:		
On City account,	$4,229,701 58	
On County account,	189,840 79	
Total Payments,		4,419,542 37
Balance per Treasurer's account, 30th April, 1859,		$1,116,697 41

GENERAL AGGREGATES.

Of the whole Amount of Expenditures for the year, there was drawn for by the Mayor, through the Auditor's Office, after the same had been previously authorized and approved by the Committee on Accounts, the sum of		$3,713,610 02
The following sums were paid by the Treasurer, on Accounts and requisitions, which do not pass through the Auditor's Office, and are not drawn for by the Mayor, viz:		
County of Suffolk.		
Paid on orders and requisitions from the Board of County Accounts, and other County authorities,	$146,235 22	
Interest.		
Payments of Interest on the City Debt, as it became due,	166,595 66	
Military Bounty Money.		
Payments on roll and requisition from the Adjutant General of the State, approved by the Board of Mayor and Aldermen,	8,172 50	
Old Claims.		
Accounts audited and allowed in previous years, but not paid till this year,	2,773 69	
Outstanding Notes.		
Amount of Drafts drawn by the Auditor for Notes due last year, but not presented		
Amounts carried forward,	$323,777 07	$3,713,610 02

Amounts brought forward,		$323,777 07	$3,713,610 02
at the Treasury for payment till this year, viz:			
On account of Water Scrip,	$5,000 00		
Temporary City Debt,	3,000 00		
		8,000 00	
WATER WORKS.			
Interest on the Temporary and Permanent Water Loans, paid as they became due, all of which are chargeable to the Water Works,		274,019 74	
STATE TAX.			
Paid on account of State Tax for 1858, *See page* 127,		107,608 44	
			713,405 25
			4,427,015 27
Deduct, Amount of Drafts drawn by the Auditor this year, but not presented at the Treasury for payment at the time of closing up these accounts, viz:			
City Debt,		4,000 00	
Bills and accounts,		3,472 90	
			7,472 90
			$4,419,542 37

Which is the amount of payments by the Treasurer, as per his accounts, viz:

ON CITY ACCOUNT,	$4,229,701 58
ON COUNTY ACCOUNT,	189,840 79
	$4,419,542 37

TREASURER'S BALANCE.

The TREASURER'S BALANCE at the close of the year 1858–59, amounting to $1,116,697 41, is made up of the following items:

CASH on hand 1st May, 1858, *per Report No. 46, p.* 167,		$403,282 85
Deduct, outstanding items due in the year 1857–58, not called for in that year, but paid this year, viz:		
WATER SCRIP,	$5,000 00	
TEMPORARY CITY DEBT,	3,000 00	
LIBRARY, balance of 1857–58,	2,384 68	
		10,384 68
		392,898 17
Add—Reimbursement in part, of advances made by the Treasurer last year, in anticipation of Loans then authorized, which Loans have been negotiated this year to the extent of	183,272 62	
Balance of the above advances, being a deficiency of the amount obtained on the Loan of 27th October, 1857, for the Library Building, which will be charged to the Sinking Fund of this year, in preference to making a Loan for the same,	857 46	
		184,130 08
Balance to the Credit of the Sinking Fund of 1857–58, *as per account in Report No.* 46, *p.* 201.		$577,028 25
Amount carried forward,		$577,028 25

Amount brought forward,		$577,028 25
Add to the foregoing the following:		
SINKING FUND ITEMS of 1858–59, viz:		
Bonds and Mortgages, including the first cash payment on each lot of Land sold this year,	$279,297 95	
Land Sales not included in the above item,	24,672 66	
Amount appropriated from the City Taxes of 1858, for the Reduction of the City Debt,	105,000 00	
Excess of the Appropriations over the actual payments for City purposes, per Auditor's Accounts, *as stated on p.* 21,	47,092 92	
Excess of the *real* Income over the *estimated* Income, *as per Statement on p.* 23,	242,082 72	
		698,146 25
LOANS, &c.		
Excess of the Loan of $400,000, obtained to meet the cost of the New Main for the Water Works, over the payments thus far on that account,	370,229 53	
Excess of Loans over payments on account of the South Bay Improvement,	41,516 25	
Whole amount of Loan obtained on account of the proposed new Stables,	10,000 00	
LIBRARY.—Excess of Interest received on the Library Trust Funds over the extra payments beyond the Appropriations for the Library,	2,188 09	
MOUNT HOPE CEMETERY.—Income from the sale of Lots, &c., at this Cemetery,		
Amounts carried forward,	$423,933 87	$1,275,174 50

Amounts brought forward,		$423,933 87	$1,275,174 50
which is to be applied, together with their future income, to the purposes of that Ground, instead of any appropriation by the City Government, for that object,		2,846 50	426,780 37
			$1,701,954 87
From which amount the following Payments have been made, viz:			
WATER SCRIP, all that became due and payable this year, and for which there was no appropriation made,		200,000 00	
TEMPORARY WATER LOAN, same,		170,500 00	
CITY DEBT, amount which became due this year,	9,000 00		
Less, not yet called for,	4,000 00	5,000 00	
ADVANCES, in anticipation of Loans authorized but not yet negotiated,		209,757 46	
			585,257 46
Balance in the Treasury at the close of the year 1858–59,			$1,116,697 41

The above Balance is subject to the following payments, viz:

The five items under the head of Loans, &c., described above, amounting to	$426,780 37
CITY DEBT, balance of the $9,000, charged by the Auditor, but not yet called for,	4,000 00
Balance to the Sinking Fund, page 173,	685,917 04
	$1,116,697 41

SINKING FUND.

The following amounts were received during the year 1858–59, on account of the Sinking Fund, being items which are required to be placed, every year, to the credit of the Committee on the Reduction of the City Debt, by the 9th Section of the Ordinance on Finance, viz:

Bonds and Mortgages.	
Amount paid in on this account, which includes the first cash payment on Land Sales, *as per details on page* 138,	$279,297 95
Land Sales.	
Amount of other cash payments this year, on this account, *per details on page* 146,	24,672 66
Annual Appropriation.	
From the City Taxes, as required by Ordinance, less payment of City Debt, which became due this year,	96,000 00
Surplus Balances.	
Being the Cash Balance remaining in the Treasury at the close of this year, arising from the excess of the *actual* income over the *estimated* income; and of the Cash *appropriations* over the Cash *payments* on account of the expenditures of the year for City purposes, *as per statement on page* 23,	289,175 64
	$689,146 25

CITY DEBT.

THE EXISTING CITY DEBT, *exclusive of the Water Loans*, amounts to $4,409,088 66; and it will be due and payable as follows:

TRUST FUNDS, viz: For the benefit of the		
	Public Library,	$61,000 00
	Overseers of the Poor,	2,550 00
	Public Schools,	2,050 00
		65,600 00
At the decease of a certain individual,		20,000 00
		85,600 00
In the financial year,	1859–60,	365,600 00
	1860–61,	200,800 00
	1861–62,	196,792 00
	1862–63,	224,200 00
	1863–64,	167,125 00
	1864–65,	229,500 00
	1865–66,	151,166 66
	1866–67,	251,000 00
	1867–68,	883,700 00
	1868–69,	196,000 00
	1870–71,	203,500 00
	1872–73,	6,000 00
	1873–74,	68,000 00
	1877–78,	71,500 00
	1878–79,	584,705 00
	1882–83,	145,000 00
	1883–84,	70,000 00
	1884–85,	100,000 00
	Total FUNDED DEBT,	$4,200,188 66
Amount carried forward,		$4,200,188 66

Amount brought forward,	$4,200,188 66
In addition to this amount there is due to the Sinking Fund for amounts advanced by the Treasurer in the year 1858–59, on loans authorized, but not yet negotiated, the sum of	208,900 00
Thus making the total of the Debt, *funded* and *unfunded,* on the 30th April, 1859,	$4,409,088 66

Against this amount there is to the Credit of the Committee on the Reduction of the City Debt, (or *Sinking Fund,*) as will be seen on page 206, the sum of $894,817 04, which is exclusively applicable to the reduction of the debt; as is also the amount of Bonds and Mortgages on hand, amounting to $436,748 01. *See City Property.*

The average ANNUAL INTEREST on the above Funded Debt is about 5.10 per cent., viz:

On $583,205 00	at 4½ per cent.,	$26,244 22
2,880,533 66	at 5 per cent.,	144,026 63
736,450 00	at 6 per cent.,	44,187 00
$4,200,188 66	at 5.105 per cent.,	$214,457 85

CHARACTER OF THE FUNDED CITY DEBT.

Exclusive of the WATER DEBT, as it stood at the close of the financial year 1858–59, viz: on the 30th April, 1859.

Amount of 5 per cent. Stock, issued under the Order of the 25th December, 1825, for the purchase of an Estate for the improvement of Court Street,	
Payable at the decease of a person having a life interest in the Estate,	$20,000 00
Balance of 5 per cent. Stock, issued under the Order of 3d January, 1835, authorizing a Loan to meet certain deficiencies of Appropriations,	
School Funds—held in Trust,	2,050 00
Balance of 5 per cent. Stock, issued under the Order of the 6th June, 1839, authorizing a Loan for the purchase of certain Estates on School street, in front of the City Hall,	
Payable in the financial year 1859–60,	37,500 00
Balance of 5 per cent. Stock issued under the Order of 28th April, 1840, authorizing a Loan to defray, in part, the expenses of the financial year 1840–41,	
Payable in the financial year 1860–61,	5,000 00
Balance of 5 per cent. Stock, issued under the Order of 15th April, 1844, authorizing a Loan of $30,000, to defray the expense of widening Fleet street,	
Payable in the financial year 1865–66,	5,166 66
Balance of 5 per cent. Stock, issued under the Order of 3d November, 1848, authorizing a	
Amount carried forward,	$69,716 66

Amount brought forward,		$69,716 66
Loan to an amount not exceeding $275,000, to meet the cost of building the New Jail, *Payable in the financial year* 1859–60,		3,300 00
Balance of 5 per cent. Stock, issued under the Order of 15th October, 1849, authorizing a Loan of $50,000, for the improvement of the Neck Lands, and filling up the South Bay Flats, *Payable as follows: in the financial years*		
1859–60,	$10,000 00	
1862–63,	3,000 00	
		13,000 00
Balance of 5 per cent. Stock, issued under the Order of 18th April, 1850, authorizing an additional Loan of $207,000, for the purpose of building the New Jail, *Payable in the financial year* 1860–61,		114,800 00
Balance of 5 per cent. Stock, issued under the Order of 1st July, 1850, authorizing a Loan of $50,000, for improvement of the Public Lands, and filling up the South Bay, *Payable in the financial year,* 1860–61,		4,000 00
Balance of 5 per cent. Stock, issued under the Order of 11th July, 1850, authorizing a Loan of $105,000, for completing the New Alms House, at Deer Island, *Payable in the financial year* 1861–62,		750 00
Balance of Stock, issued under the Order of 7th July, 1851, authorizing a Loan to an amount not exceeding $50,000, for filling up the South Bay, and improvement of the Public Lands, *Payable as follows: in the financial years*		
1861–62, at 6 per cent.,	$1,900 00	
1861–62, at 5 per cent.,	4,400 00	
1863–64, at 5 per cent.,	5,625 00	
		11,925 00
Balance of 5 per cent. Stock, issued under the Order of 8th December, 1851, authorizing a		
Amount carried forward,		$217,491 66

Amount brought forward,		$217,491 66
Loan to meet in part, the amount of Debt ($344,384 45) maturing in that financial year,		
Payable as follows: in the financial years		
1859–60,	$1,000 00	
1861–62,	84,542 00	
		85,542 00
Amount of 6 per cent. Stock, issued under the Order of 19th February, 1852, authorizing the investment of the BIGELOW Donation to the Public Library,		
Payable to the Chairman of the Committee on the Public Library, for the time being,		1,000 00
Balance of 5 per cent. Stock, issued under the Order of 1st March, 1852, authorizing a Loan not exceeding $71,500, to be added to the appropriations for that financial year,		
Payable in the financial year 1861–62,		32,000 00
Balance of 5 per cent. Stock, issued under the Order of 1st of March, 1852, authorizing a Loan to an amount not exceeding $50,000, for the purpose of filling up the South Bay, and for other improvements of the Public Lands,		
Payable in the financial year 1861–62,		34,000 00
Amount of 5 per cent. Stock, issued under the Order of 26th April, 1852, authorizing a Loan to an amount not exceeding $16,700, to be added to the appropriations for the financial year 1851–52,		
Payable in the financial year 1861–62,		16,000 00
Amount of 5 per cent. Stock, issued under the Order of 27th September, 1852, authorizing a Loan for the purpose of re-building the Boylston School House,		
Payable in the financial years		
1863–64,	$1,000 00	
1882–83,	20,000 00	
		21,000 00
Amount carried forward,		$407,033 66

Amount brought forward,	$407,033 66
Amount of 6 per cent. Stock, issued under the Order of 4th October, 1852, authorizing an additional Loan to complete the improvements on the Public Lands and South Bay.	
The BATES *Donation of* $50,000 *to the Public Library was invested under this order.*	
Payable to the Mayor of the City, for the time being,	50,000 00
Amount of 5 per cent. Stock, issued under the Order of 8th November, 1852, authorizing a Loan for $3,150, for the purchase of a Water Lot on Condor Street, East Boston,	
Payable in the financial year 1863–64,	3,000 00
Balance of 5 per cent. Stock, issued under the Order of 12th November, 1852, authorizing a Loan to be added to the appropriation for Paving,	
Payable in the financial year 1882–83,	38,000 00
Balance of 5 per cent. Stock, issued under the Order of 13th December, 1852, authorizing a Loan to be added to the appropriation for Internal Health,	
Payable in the financial year 1882–83,	21,000 00
Amount of 5 per cent. Stock, issued under the Order of 17th December, 1852, authorizing a Loan to be added to the appropriation for the Common,	
Payable in the financial year 1882–83,	3,000 00
Amount of 5 per cent. Stock, issued under the Order of 27th December, 1852, authorizing a Loan to be added to the appropriation for Paving,	
Payable in the financial year 1882–83,	33,000 00
Amount of 5 per cent. Stock, issued under the Order of 27th December, 1852, authorizing a Loan for paying off in part, the City	
Amount carried forward,	$555,033 66

Amount brought forward,		$555,033 66
Debt becoming due in the financial year 1852–53,		
Payable in the financial years		
1863–64,	$6,000 00	
1877–78,	20,000 00	
1882–83,	10,000 00	
		36,000 00
Amount of 5 per cent. Stock, issued under the Order of 7th February, 1853, authorizing a Loan to be added to the appropriation for Incidental Expenses,		
Payable in the financial years		
1872–73,	$6,000 00	
1877–78,	10,000 00	
		16,000 00
Amount of 6 per cent. Stock, issued under the Order of 14th February, 1853, for the purpose of building a new Workshop and Chapel at the House of Correction.		
The PHILLIPS *Donation of* $10,000 *to the Public Library was invested under this order.*		
Payable to the Mayor of the City, for the time being,		10,000 00
Balance of 5 per cent. Stock, issued under the Order of 28th February, 1853, authorizing a Loan of $48,500, to be added to the annual appropriations for 1852–53,		
Payable in the financial years		
1863–64,	$2,000 00	
1882–83,	20,000 00	
		22,000 00
Amount of 5 per cent. Stock, issued under the Order of 28th February, 1853, authorizing a Loan of $48,500, to be added to the annual appropriations for the financ'l year 1852–53,		
Payable in the financial year 1864–65,		27,000 00
Balance of Stock issued under the Order of 3d March, 1853, authorizing a Loan to meet in		
Amount carried forward,		$666,033 66

Amount brought forward,		$666,033 66
part the amount of $810,900, of City Debt due in the financial year 1854–55,		
Payable in the financial years		
1878–79, at 4½ per cent.,	$583,205 00	
1883–84, at 5 per cent.,	12,000 00	
		595,205 00
Amount of 5 per cent. Stock, issued under the Order of the 21st of March, 1853, authorizing a Loan of $34,700, for the purchase of a lot of Land on Somerset street, as a site for the Public Library Building,		
Payable in the financial year 1864–65,		33,000 00
Amount of 5 per cent. Stock, issued under the Order of 1st April, 1853, authorizing a Loan to be added to the annual appropriation for 1852–53,		
Payable in the financial year 1877–78,		40,000 00
Amount of 5 per cent. Stock, issued under the Order of 18th July, 1853, authorizing a Loan for the improvement of the Public Lands, and filling up the South Bay,		
Payable in the financial year 1873–74,		3,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th July, 1853, authorizing a Loan for the erection of a new Primary School House, Ward Room and Engine House in Warren street, Ward 9,		
Payable as follows: in the financial years		
1863–64,	$3,000 00	
1873–74,	3,000 00	
		6,000 00
Balance of 5 per cent. Stock, issued under the Order of the 10th October, 1853, authorizing a Loan for the purchase of a Lot on Boylston street, for the Public Library Building,		
Payable in the financial year 1883–84,		58,000 00
Amount carried forward,		$1,401,238 66

Amount brought forward,		$1,401,238 66
Amount of 5 per cent. Stock, issued under the Order of 10th October, 1853, for an addition to the appropriation for new Gas Fixtures for the Street Lamps,		
Payable in the financial year 1873–74,		3,000 00
Amount of 5 per cent. Stock, issued under the Order of 15th December, 1853, authorizing a Loan of $100,000, towards the appropriations for the financial year 1853–54,		
Payable as follows: in the financial years		
1859–60,	$1,000 00	
1864–65,	97,500 00	
		98,500 00
Amount of 5 per cent. Stock, issued under the Order of the 31st December, 1853, authorizing a Loan of $12,000, to be added to the appropriation for Public Lands,		
Payable in the financial year 1864–65,		12,000 00
Amount of 5 per cent. Stock, issued under the Order of 31st December, 1853, authorizing a Loan of $10,000, to be added to the appropriation for the Police Department,		
Payable in the financial year 1884–85,		10,000 00
Amount of 5 per cent. Stock, issued under the Order of 17th February, 1854, authorizing a Loan of $46,000, to be added to the appropriations for that financial year,		
Payable in the financial year 1884–85,		46,000 00
Amount of 5 per cent. Stock, issued under the Order of 20th February, 1854, authorizing a Loan of $19,000, to be added to the appropriations for that financial year,		
Payable in the financial year 1884–85,		19,000 00
Amount of 5 per cent. Stock, issued under the Order of the 13th March, 1854, authorizing a Loan of $20,000, to be added to the appropriation for the House of Industry, &c.,		
Payable in the financial year 1884–85,		20,000 00
Amount carried forward,		$1,609,738 66

Amount brought forward,		$1,609,738 66
Amount of 5 per cent. Stock, issued under the Order of 10th April, 1854, authorizing a Loan for the purpose of filling up the South Bay,		
Payable in the financial years		
1864–65,	$1,000 00	
1884–85,	5,000 00	
		6,000 00
Amount of Stock, issued under the Order of 16th October, 1854, authorizing a Loan for an amount not exceeding $18,000, on account of the new Grammar School House at South Boston,		
Payable as follows: in the financial years		
1864–65, at 5 per cent.,	$1,500 00	
1865–66, at 5 per cent.,	14,000 00	
On demand, O. P., at 6 per cent.,	1,100 00	
		16,600 00
Amount of 5 per cent. Stock, issued under the Order of 23d January, 1855, authorizing a Loan of $50,000, on account of the improvement of the Public Lands, and filling up the South Bay,		
Payable in the financial year 1864–65,		41,000 00
Amount of 5 per cent. Stock, issued under the Order of 18th April, 1855, authorizing a Loan of $150,000, being in part of the annual appropriations for the year 1855–56,		
Payable in the financial year 1865–66,		9,000 00
Amount of 5 per cent. Stock, issued under the Order of 2d May, 1855, authorizing a Loan for $30,000, on account of the alteration of the Alms House at Deer Island, to fit it for a House of Correction,		
Payable in the financial years		
1860–61,	$3,500 00	
1865–66,	19,000 00	
		22,500 00
Amount carried forward,		$1,704,838 66

Amount brought forward,		$1,704,838 66
Amount of 5 per cent. Stock, issued under the Order of 16th May, 1855, authorizing a Loan to an amount not exceeding $12,000, on account of the new House of Correction at Deer Island, *Payable in the financial year* 1865–66,		1,000 00
Amount of 6 per cent. Stock, issued under the Order of 16th May, 1855, being balance of a Loan of $12,000, authorized to defray the expense of fitting up the Alms House at Deer Island, to receive the inmates of the House of Correction at South Boston, *Payable in the financial year* 1867–68,		6,000 00
Amount of 5 per cent. Stock, issued under the Order of 30th May, 1855, authorizing a Loan for $60,000, to pay for the Mount Washington Avenue and Bridge, *Payable as follows: in the financial years*		
1860–61,	$9,000 00	
1864–65,	9,000 00	
1865–66,	29,000 00	
		47,000 00
Amount of 5 per cent. Stock, issued under the Order of 7th June, 1855, authorizing a Loan for $19,000, to pay for a piece of Land on which to locate a new Grammar School House in Ward VI., *Payable as follows: in the financial years*		
1860–61,	$2,000 00	
1865–66,	17,000 00	
		19,000 00
Amount of 5 per cent. Stock, issued under the Order of 12th June, 1855, authorizing an additional Loan for the building of the Public Library, *Payable as follows: in the financial years*		
1859–60,	$44,000 00	
1861–62,	19,200 00	
1865–66,	7,000 00	
1866–67,	20,000 00	
		90,200 00
Amount carried forward,		$1,868,038 66

Amount brought forward,		$1,868,038 66
Amount of 6 per cent. Stock, issued under the Order of the 27th June, 1855, authorizing a Loan for the purchase of an estate for a new Station House in Ward I., *Payable in the financial year* 1867–68,		16,000 00
Amount of 6 per cent. Stock, issued under the Order of the 3d July, 1855, authorizing a Loan for the erection of the new Dwight School House in Ward XI., *Payable as follows: in the financial years*		
1862–63,	$12,500 00	
1867–68,	25,500 00	
		38,000 00
Amount of 5 per cent. Stock, issued under the Order of 12th July, 1855, authorizing a Loan for the purchase of additional Land, adjoining the Public Library Lot, *Payable in the financial year* 1859–60,		24,000 00
Amount of 5 per cent. Stock, issued under the Order of 18th September, 1855, authorizing a Loan to the amount of $50,000, on account of the Expenditures on the Public Lands and the South Bay improvements, *Payable in the financial year* 1859–60,		49,500 00
Amount of 6 per cent. Stock, issued under the Order of the 20th November, 1855, authorizing a Loan for the erection of Fences, and a Sea Wall at Deer Island, *Payable in the financial year* 1867–68,		2,000 00
Amount of 6 per cent. Stock, issued under the Order of the 20th November, 1855, authorizing a Loan for an additional appropriation for the Paving Department, *Payable in the financial year* 1867–68,		5,000 00
Amount of 6 per cent. Stock, issued under the Order of 29th December, 1855, authorizing a Loan for the erection of the Adams School House at East Boston,		
Amount carried forward,		$2,002,538 66

Amount brought forward,		$2,002,538 66
Payable as follows: in the financial years		
1862–63,	$1,000 00	
1867–68,	12,000 00	
		13,000 00
Amount of 5 per cent. Stock, issued under the Order of 15th January, 1856, authorizing a Loan for $50,000, on account of the South Bay and Public Land Improvements,		
Payable as follows: in the financial years		
1859–60,	$49,000 00	
1866–67,	1,000 00	
		50,000 00
Amount of 5 per cent. Stock, issued under the Order of 22d January, 1856, authorizing a Loan of $50,000, on account of the extension of Friend street,		
Payable in the financial year 1859–60,		50,000 00
Amount of 6 per cent. Stock, issued under the Order of 26th February, 1856, authorizing a Loan for an additional appropriation for the Paving Department,		
Payable in the financial year 1867–68,		15,000 00
Amount of 6 per cent. Stock, issued under the Order of 13th June, 1856, authorizing a Loan for defraying in part the expenses of the new Library Building,		
Payable as follows: in the financial years		
1862–63,	$3,000 00	
1867–68,	62,000 00	
		65,000 00
Amount of 5 per cent. Stock, issued under the Order of 10th July, 1856, authorizing a Loan to the amount of $140,000, on account of the cost of extending Friend street,		
Payable as follows: in the financial years		
1859–60,	$26,000 00	
1861–62,	1,000 00	
1866–67,	12,000 00	
1867–68,	54,000 00	
		93,000 00
Amount carried forward,		$2,288,538 66

Amount brought forward,		$2,288,538 66
Balance of 6 per cent. Stock, issued under the Order of the 10th July, 1856, authorizing a Loan of $140,000, to defray the expense of the Extension of Friend street,		
Payable as follows: in the financial years		
1862–63,	$2,000 00	
1867–68,	45,000 00	
		47,000 00
Amount of 6 per cent. Stock, issued under the Order of 18th July, 1856, authorizing a Loan for the erection of Piers and Guards for the protection of the Free Bridge between East Boston and Chelsea, *Payable in the financial year* 1867–68,		17,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th August, 1856, authorizing a Loan on account of the expenditures on the Public Lands and the South Bay improvements, *Payable in the financial year* 1859–60,		50,300 00
Amount of 5 per cent. Stock, issued under the Order of 22d October, 1856, authorizing a Loan for the payment of Damages occasioned by changing the grade of Albany street, *Payable in the financial year* 1860–61,		25,000 00
Amount of 6 per cent. Stock, issued under the Order of 22d October, 1856, authorizing a Loan to defray the expense of Widening the Draw, and making other improvements on Federal Street Bridge, *Payable in the financial year* 1867–68,		36,000 00
Amount of 6 per cent. Stock, issued under the Order of the 5th December, 1856, authorizing an additional Loan for the construction of the Free Bridge between East Boston and Chelsea, *Payable in the financial year* 1867–68,		40,000 00
Amount carried forward,		$2,503,838 66

Amount brought forward,		$2,503,838 66
Amount of Stock, issued under the Order of 15th December, 1856, authorizing a Loan for the payment of the claim of Brown's heirs for land taken for the Faneuil Hall Market Improvement,		
Payable as follows: in the financial years		
1862–63, at 5 per cent.,	$2,500 00	
1867–68, at 6 per cent.,	18,000 00	
		20,500 00
Amount of 6 per cent. Stock, issued under the Order of 17th December, 1856, authorizing a Loan for the extension of Charles street,		
Payable in the financial year 1867–68,		21,000 00
Amount of 5 per cent. Stock, issued under the Order of 30th December, 1856, for the South Bay Improvements, Public Lands, &c.,		
Payable in the financial year 1859–60,		20,000 00
Amount of Stock, issued under the Order of 3d February, 1857, authorizing an additional Loan to defray the Damages consequent on the alteration of the grade of Albany street,		
Payable as follows: in the financial years		
1860–61, at 5 per cent.,	$20,000 00	
1867–68, at 6 per cent.,	5,000 00	
		25,000 00
Amount of Stock, issued under the Order of 18th March, 1857, authorizing a Loan for defraying the cost of South Bay and Public Land Improvements,		
Payable as follows: in the financial years		
1862–63, at 5 per cent.,	$14,500 00	
1867–68, at 5 per cent.,	23,700 00	
1867–68, at 6 per cent.,	11,000 00	
		49,200 00
Amount of 6 per cent. Stock, issued under the Order of 5th May, 1857, authorizing a Loan for erection of the Public Library Building,		
Amount carried forward,		$2,639,538 66

Amount brought forward,		$2,639,538 66
Payable as follows: in the financial years		
1862–63,	$1,000 00	
1867–68,	49,000 00	
		50,000 00
Amount of 6 per cent. Stock, issued under the Order of 5th May, 1857, authorizing a Loan to defray the Expense of Public Lands and South Bay Improvements,		
Payable as follows: in the financial years		
1862–63,	$3,000 00	
1867–68,	97,000 00	
		100,000 00
Amount of 6 per cent. Stock, issued under the Order of 20th May, 1857, authorizing a Loan, on account of the Widening of Water street,		
Payable as follows: in the financial years		
1862–63,	$3,000 00	
1867–68,	34,500 00	
		37,500 00
Part of Stock, issued under the Order of 27th July, 1857, authorizing a Loan of $500,000, for general Expenditures on account of Widening and Extending Streets,		
Payable as follows: at 5 per cent.,		
In the financial year 1860–61,	1,500 00	
1861–62,	3,000 00	
1862–63,	210,500 00	
1863–64,	14,000 00	
1866–67,	61,000 00	
1867–68,	74,000 00	
1868–69,	133,000 00	
1877–78,	1,500 00	
At 6 per cent., on demand,	850 00	
		499,350 00
Amount carried forward,		$3,326,388 66

Amount brought forward,		$3,326,388 66
Amount of Stock, issued under the Order of 20th August, 1857, authorizing a Loan for the purpose of defraying the Expenses of the South Bay Improvements,		
Payable as follows: in the financial years		
1860–61, at 5 per cent.,	$1,000 00	
1862–63, at 5 per cent.,	2,000 00	
1864–65, at 5 per cent.,	7,500 00	
1867–68, at 5 per cent.,	21,000 00	
1867–68, at 6 per cent.,	43,500 00	
		75,000 00
Amount of 6 per cent. Stock, issued under the Order of 20th August, 1857, authorizing a Loan for the Improvement of Public Lands,		
Payable in the financial year 1867–68,		50,000 00
Amount of 6 per cent. Stock, issued under the Order of 20th August, 1857, authorizing a Loan for the purchase of the Mount Hope Cemetery,		
Payable as follows: in the financial years		
1862–63,	$7,000 00	
1867–68,	28,000 00	
		35,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th August, 1857, authorizing a Loan for building the new Franklin School House on Ringgold Street,		
Payable in the financial year 1866–67,		45,000 00
Amount of 5 per cent. Stock, issued under the Order of 30th September, 1857, authorizing a Loan for the purpose of constructing a Common Sewer through Dedham street to drain that part of the City which is south of Dedham street,		
Payable in the financial year 1867–68,		25,000 00
Amount of 5 per cent. Stock, issued under the Order of 19th October, 1857, authorizing a Loan for the purchase of an estate on Wor-		
Amount carried forward,		$3,556,388 66

Amount brought forward,		$3,556,388 66
cester and Springfield streets, for the purpose of a City Hospital,		
Payable as follows: in the financial years		
1860–61,	$15,000 00	
1862–63,	10,200 00	
1867–68,	20,000 00	
		45,200 00
Amount of 5 per cent. Stock, issued under the Order of 27th October, 1857, authorizing a Loan for the Improvement of the Public Lands,		
Payable in the financial year 1866–67,		20,000 00
Amount of 5 per cent. Stock, issued under the Order of 9th December, 1857, authorizing a Loan for the South Bay Improvements,		
Payable as follows: in the financial years		
1862–63,	$4,500 00	
1867–68,	45,500 00	
		50,000 00
Amount of 5 per cent. Stock, issued under the Order of 27th October, 1857, authorizing a loan of $60,000, to complete the Public Library building,		
Payable as follows: in the financial years		
1863–64,	10,000 00	
1866–67,	49,000 00	
		59,000 00
Amount of 5 per cent. Stock, issued under the Order of 9th December, 1857, authorizing a loan for the payment of Damages on account of raising the Grade of Albany Street,		
Payable in the financial year 1866–67,		10,000 00
Amount of 5 per cent. Stock, issued under the Order of 22d December, 1857, authorizing an additional Loan for the construction of the Common Sewer in Dedham Street,		
Payable in the financial years		
1870–71,	5,500 00	
1878–79,	1,500 00	
		7,000 00
Amount carried forward,		$3,747,588 66

Amount brought forward,		$3,747,588 66
Amount of 5 per cent. Stock, issued under the Order of 2d January, 1858, authorizing a Loan to be added to the Appropriation for the House of Industry,		
Payable as follows: in the financial years		
1863–64,	$9,000 00	
1866–67,	2,000 00	
1870–71,	12,000 00	
		23,000 00
Amount of 5 per cent. Stock, issued under the Order of 10th February, 1858, authorizing a Loan to defray expenses attending the South Bay Improvements,		
Payable as follows: in the financial years		
1866–67,	31,000 00	
1870–71,	44,000 00	
		75,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th February, 1858, authorizing a Loan for the Improvement of the Public Lands,		
Payable as follows: in the financial years		
1863–64,	12,000 00	
1870–71,	3,000 00	
		15,000 00
Amount of 5 per cent. Stock, issued under the Order of 11th May, 1858, authorizing a Loan for the purpose of building a new Police Station House in Ward II.,		
Payable in the financial year 1870–71,		15,000 00
Amount of 5 per cent. Stock, issued under the Order of 25th May, 1858, authorizing a Loan for building a new School House in Ward XII.,		
Payable in the financial year 1863–64,		50,000 00
Amount of 5 per cent. Stock, issued under the Order of 7th July, 1858, authorizing a Loan		
Amount carried forward,		$3,925,588 66

Amount brought forward,	$3,925,588 66
to defray expenses attending the Improvement of the South Bay,	
Payable in the financial year 1870–71,	75,000 00
Amount of 5 per cent. Stock, issued under the Order of 8th July, 1858, authorizing a loan for the Improvement of the Public Lands,	
Payable in the financial year 1870–71,	20,000 00
Amount of 5 per cent. Stock, issued under the Order of 13th July, 1858, authorizing a loan to defray the cost of enlarging the Brimmer School House,	
Payable in the financial year 1870–71,	6,000 00
Amount of 5 per cent. Stock, issued under the order of 20th July, 1858, authorizing a loan for the purchase of a piece of land to be added to the Chapman School House Lot,	
Payable in the financial year 1870–71,	3,000 00
Amount of 5 per cent. Stock, issued under the Order of 6th October, 1858, authorizing a loan to be expended for the improvement of the Back Bay Lands adjoining the Public Garden,	
Payable in the financial year 1870–71,	10,000 00
Amount of 5 per cent. Stock, issued under the Order of 16th October, 1858, authorizing a loan for erecting suitable structures for the accommodation of the City Stables upon the water line of the South Bay, south of Brookline Street Dock,	
Payable in the financial year 1870–71,	10,000 00
Amount of Stock issued under the Order of 10th November, 1858, authorizing a loan to be added to the appropriation for Public Lands,	
Amount carried forward,	$4,049,588 66

Amount brought forward,		$4,049,588 66
Payable in the financial years		
1863–64, at 5 per cent.,	$1,000 00	
1873–74, at 5 per cent.,	9,000 00	
On demand, at 6 per cent.,	600 00	
		10,600 00
Amount of 5 per cent. Stock, issued under the Order of 19th November, 1858, authorizing a loan to be added to the appropriation for laying out and Widening Streets,		
Payable as follows: in the financial years		
1865–66,	50,000 00	
1868–69,	40,000 00	
1873–74,	50,000 00	
		140,000 00
Total amount of the Funded Debt of the City, as it stood on the 30th day of April, 1859,		$4,200,188 66
Amount of the Funded Debt, as above,		4,200,188 66
Amount of Unfunded Debt, as stated on page 175,		208,900 00
Total amount of Funded and Unfunded City Debt, 30th April, 1859,		$4,409,088 66

WATER DEBT.

In addition to the City Debt, as herein stated, there exist Loans made on account of the Water Works, as follows, viz:

On the issue of Boston Water Scrip, authorized by Legislative Acts of 30th March, 1846, and 1st May, 1849, as follows:

On Bonds of *One thousand dollars* each, payable in Boston, to the amount of	$2,395,000 00
On *Sterling Bonds*, bearing interest at the rate of 4½ per cent., to the amount of £400,000, in sums of £100, £200, and £500 each, payable in London, for which we have realized here, including exchange,	1,949,711 11
Total on Water Scrip,	$4,344,711 11
Balance due on Temporary Water Loans, being amounts borrowed temporarily, on City Notes, in the usual form, payable at various times, in anticipation of the issue of Water Scrip on terms satisfactory to the City,	9,750 00
Making the total Debt, Permanent and Temporary, on 30th April, 1859, on account of the Construction of the Water Works,	$4,354,461 11
To which is to be added the amount obtained on City Notes of $1,000 each, bearing interest at 5 per cent., authorized by an Order of the City Council of 30th June, 1858, to defray the expense of laying a new Main from the Brookline Reservoir to the City,	400,000 00
Making the total of the Permanent and Temporary Water Debt at this time,	$4,754,461 11

The PERMANENT LOAN, or those on Boston Water Scrip, become due as follows:

In the financial years 1859–60,	$803,000 00		
1860–61,	426,000 00		
1861–62,	408,000 00		
1862–63,	20,000 00		
1867–68,	50,000 00		
1870–71,	688,000 00		
(*Sterling Bonds,*) 1872–73,	1,949,711 11		
For the New Main, 1877–78,	400,000 00		
		$4,744,711 11	
TEMPORARY LOANS, viz:			
1859–60,	2,250 00		
1860–61,	6,000 00		
1861–62,	1,500 00		
		9,750 00	
		$4,754,461 11	

The average Annual Interest on the above amount, is about 4.87 per cent., viz:

On $2,480,750 00	at 5 per cent.,	$124,307 50
14,000 00	at 5½ per cent.,	770 00
310,000 00	at 6 per cent.,	18,600 00
1,949,711 11	at 4½ per cent.,	87,737 00
Tot'l, $4,754,461 11	at 4.87, is	$231,414 50

WATER DEBT PAID OFF.

The amount of WATER DEBT charged off by the Auditor in the year 1858–59, has been as follows:

WATER SCRIP—all that became due and payable, as per statement in Report No. 46, p. 187,	$200,000 00
Temporary Water Loan—all that became, as per statement in Report 46, p. 188,	170,500 00
	$370,500 00

INCREASE OF THE CITY DEBT.

The amount borrowed this year has been $832,950, and was for the following objects, viz:

WIDENING AND EXTENDING STREETS, &c.		
Balance of the Loan of $500,000, authorized by the Order of 27th July, 1857, for the Devonshire Street, and other improvements,	$239,350 00	
Amount of Loan authorized by Order of 19th November, 1858, for a similar purpose,	140,000 00	
Loan authorized by Order of 9th December, 1857, to satisfy damages on account of changing the grade of Albany Street,	10,000 00	
		$389,350 00
NEW GRAMMAR SCHOOL HOUSES.		
Loan authorized 25th August, 1857, for building the new Franklin School House in Ward XI.,	45,000 00	
Loan authorized 25th May, 1858, for building the Lincoln Grammar School Ho. in Ward XII.,	50,000 00	
Loan authorized 13th July, 1858, to defray the expense of altering and enlarging the Brimmer Sch'l House,	6,000 00	
Amounts carried forward,	$101,000 00	$389,350 00

Amounts brought forward,	$101,000 00	$389,350 00
Loan authorized 20th July, 1858, for the purchase of a piece of Land, and improvement of the yard, out-houses, &c., of the Chapman School House,	3,000 00	
		104,000 00
LIBRARY BUILDING.		
Loan of $60,000, authorized 27th October, 1857, for completing the Public Library Building, obtained only		59,000 00
SOUTH BAY AND PUBLIC LANDS.		
Loan authorized 27th October, 1857, for the improvement of the Public Lands,	20,000 00	
Loan authorized 25th February, 1858, for same,	15,000 00	
Loan authorized 8th July, 1858, for same,	20,000 00	
Loan authorized 10th November, 1858, to the am't of $14,000, for the same, of which there has been obtained only	10,600 00	
Loan authorized 10th February, 1858, for Expenditures on the South Bay,	75,000 00	
Loan authorized 7th July, 1858, for same,	75,000 00	
Loan authorized 6th October, 1858, for the purpose of filling up the City's half of "*Arlington Street,*" on the Back Bay Lands,	10,000 00	
		225,600 00
DEDHAM STREET SEWER.		
Loan authorized 22d December, 1857, to complete the Common Sewer for draining that portion of the City south of Dedham Street,		7,000 00
Amount carried forward,		$784,950 00

Amount brought forward,	$784,950 00
HOUSE OF INDUSTRY.	
Loan authorized 2d January, 1858, being an additional appropriation for the Expenditures of this House, in the year 1857–58,	23,000 00
NEW CITY STABLES.	
Loan authorized 16th October, 1858, for erecting suitable structures for the accommodation of the City Stables, upon the Water Line of the South Bay, south of Brookline Street Dock,	10,000 00
STATION HOUSE.	
Loan authorized 11th May, 1858, to meet the cost of building a new Station House in Ward II., East Boston,	15,000 00
	$832,950 00

OBJECTS OF THE FUNDED CITY DEBT

As it stood on the 30th of April, 1859.

The present City Debt (*exclusive of the Water Debt*) appears to have been contracted on orders for the following purposes, viz:

Albany Street Damages,	$60,000 00
Bigelow Library Trust Fund,*	1,000 00
Back Bay Lands (*P. Garden*),	10,000 00
Charles Street Extension,	21,000 00
City Hospital,	45,200 00
Dedham Street Sewer,	32,000 00
East Boston and Chelsea Free Bridge,	57,000 00
Faneuil Hall Market Improvements,	20,500 00
Federal Street Bridge,	36,000 00
Grammar School Houses,	211,600 00
House of Correction at Deer Island,	31,500 00
House of Correction at South Boston, *New Work Shop and Chapel,*	10,000 00
Library Building,	379,920 00
Mount Hope Cemetery,	35,000 00
Mount Washington Avenue and Bridge,	47,000 00
New Alms House at Deer Island,	750 00
New Jail,	118,100 00
New Station Houses,	31,000 00
Old Debts, Renewal of,	717,019 55
Ordinary Expenditures,	494,407 45
Public Land and South Bay Improvements,	493,925 00
Public Lands, *exclusive of South Bay,*	115,600 00
South Bay Improvements, *exclusive of P. Lands,*	275,000 00
Street Widenings and Extensions,	900,016 66
Squares in School Street, front of City Hall,	37,500 00
Stables (*new at South End*),	10,000 00
Ward Room and Engine House in Ward IX.,	6,000 00
Wharf Lot at East Boston,	3,150 00
Total Funded Debt, 30th April, 1859,	$4,200,188 66

* *The Bates Library Fund,* $50,000, *and the Phillips Library Fund,* $10,000, *were invested under Orders authorizing Loans for City purposes; while the Bigelow Fund was invested under a special order for that purpose.*

CONSOLIDATED FUNDED DEBT

Of the City, on the 30th April, 1859.

The Net Amount of the Consolidated Funded Debt of the City, on the 30th April, 1859, was $8,954,649 77, and is made up of the following items, viz:

Funded City Debt.	
As per statement on page 175,	$4,200,188 66
Water Debt.	
As per statement on page 195,	4,754,461 11
	$8,954,649 77

To meet which there is a cash balance to the credit of the Sinking Fund, exclusively applicable to this purpose, as per statement on page 207, of $894,817 04.

There are also Bonds and Mortgages on hand to the amount of $436,748 01, which are specially appropriated to this object by the Ordinance on Finance.

☞ *The Unfunded Debt amounts to* $208,900 00, *as per statement on page* 175.

NET INDEDTEDNESS OF THE CITY.

Relative condition of the Net Indebtedness of the City at the close of the financial years 1857–58 and 1858–59.

The amount of the Funded and Unfunded (*so called*) City Debt (*being that which is exclusive of the Water Debt*) at the close of the year, viz., 30th April, 1859, as stated on page 194, was		$4,409,088 66
The amount of the Water Debt, at the same time, was,		4,754,461 11
		9,163,549 77
To meet which, there is a balance of cash to the credit of the Sinking Fund, *as per account on page* 207, amounting to	$894,817 04	
Also Bonds and Mortgages amounting to	436,748 01	
		1,331,565 05
Net Indebtedness 30th April, 1859,		7,831,984 72
The amount of the Funded and Unfunded (*so called*) City Debt, on the 30th April, 1858, *as per statement in Report No.* 46, *page* 168, was,	$3,560,368 74	
The amount of the Water Debt at the same time, page 187, was,	4,724,961 11	
Amounts carried forward,	$8,285,329 85	$7,831,984 72

Amounts brought forward,		$8,285,329 85	$7,831,984 72
The means of paying which was:			
Cash balance to the credit of Sinking Fund,	$577,028 25		
Bonds and Mortgages,	531,118 84		
		1,108,147 09	
			7,177,182 76
Net increase in the year 1858–59,			$654,801 96

N. B. As the Revenue from the Water Works has thus far contributed nothing towards the reduction of the cost of the works, the account should stand as follows:

WATER DEBT, real cost of the Water Works on the 30th April, 1859, including the $400,000 appropriated for the new main,	$6,166,311 12
CITY DEBT, for the balance,	2,997,238 65
Total of Funded and Unfunded Debt, 30th April 1859,	$9,163,549 77

REDUCTION OF THE CITY DEBT.

By the Eighth Section of the Ordinance on Finance, (*R.O.*, *page* 162,) the Mayor, the President of the Common Council, and the Chairman of the Joint Committee of Finance on the part of the Common Council, are constituted THE COMMITTEE ON THE REDUCTION OF THE CITY DEBT, whose duty it is to cause all money passed to their credit in the Books of the Auditor of Accounts, to be applied to the purchase or payment of the Capital of the Debt of the City, in the manner they may, from time to time, deem expedient; and it is the duty of the Auditor and of the Treasurer of the City, to conform to all orders in writing, in this respect, which shall be made and signed by all the members of said Committee.

The *Ninth* Section of said Ordinance requires that "all balances of money remaining in the Treasury at the end of any financial year; all receipts in money on account of the sale of real estate of any description, now belonging, or which may hereafter belong to the City; all receipts on account of the principal sum of any bond or note, now owned, or which may hereafter be owned by the City; and also of the Annual City Tax, in every future year, a sum that shall not be less than three per centum of the amount of the principal of the City Debt, (and never less than FIFTY THOUSAND DOLLARS in each year,) shall be appropriated to the payment or the purchase of the Capital of the City Debt."

The *Tenth* Section of the said Ordinance makes it the duty of the Auditor annually to pass to the credit of the Committee on the Reduction of the City Debt, all receipts in

money, the proceeds of either of the sources before mentioned, and the said amount out of the *Annual Tax;* and provides that the sums so passed to the credit of said Committee shall be drawn from the Treasury of the City, for the payment or the purchase of the Capital of the City Debt, in the manner before mentioned, *and in no other mode, and for no other purpose whatsoever.*

The annexed statement of the account with the Committee on the Reduction of the City Debt, (*which I call the* SINKING FUND), will show what payments have been made on that account this year, in conformity with the provisions of the Ordinance; and what amount remained to the credit of the Committee at the close of the financial year.

Dr. *The Committee on the Reduction of the*

1859. April 30.	To Amount of Drafts drawn on the City Treasurer for the whole amount of the City Debt, which became due in this financial year, *as charged on page* 40,	$9,000 00
	To Amount of Drafts drawn on the City Treasurer, to pay for the Water Scrip which became due this year,—*see page* 135,	200,000 00
	To Amount of Drafts drawn on the City Treasurer, for the Temporary Water Loans, which became due this year,—*see page* 131,	170,500 00
	To deficiency in the amount obtained on a Loan of $60,000, authorized 27th Oct., 1857, for building the Library, and which amount was advanced by the Treasurer, *see page* 170,	857 46
	To Cash Balance to the credit of this Committee, in new account,	894,817 04
		$1,275,174 50

City Debt for the financial year 1858–59. Cr.

1859. April 30.	By Balance per last year's account, *Report* 46, *page* 201,	$577,028 25
	By this amount of the Annual Taxes, specifically appropriated to the reduction of the City Debt, in conformity with the 9th section of the Ordinance on Finance, which requires that not less than 3 per cent. of the amount of the City Debt, and never less than $50,000, shall be annually appropriated to this object,	105,000 00
	By amount of Cash received on account of Sales and other Income from the Public Lands, *as per details on page* 146,	24,672 66
	By amount of Cash received for first instalment on Bonds taken for Lands sold this year, and for payments made on the Bonds and Mortgages which were on hand at the commencement of the year, *as per details on page* 138,	279,297 95
	By excess of the *Actual* Cash Income this year over the *Estimated* Income from the ordinary sources of City Revenue, and also the excess of the *Appropriations* over the actual *Payments* on the same account, *as per statement on page* 23,	289,175 64
		$1,275,174 50
1859. April 30.	By Balance as above,	894,817 04

Which amount is exclusively appropriated to the redemption of the City Debt, — as is also the amount of Bonds and Mortgages on hand, amounting to $436,748 01; besides the proceeds of all Sales of the Public Lands.

The above Balance is to be met by the Cash in the Treasury at this date, belonging to the Committee, of $685,917 04 and the advances made by the Treasurer, to be repaid out of Loans already authorized, but not yet negotiated, am'ting to $208,900 00.

COST OF THE WATER WORKS.

THE WHOLE NET COST OF THE WATER WORKS to the City, up to the 1st day of May, 1859, is as follows:

Net payments by the WATER COMMISSIONERS, from June, 1846, to 4th January, 1850, *as per statement in Report* 43, *page* 185,		$3,996,069 83
Net payments by the WATER BOARD of 1850, (5th January, 1850, to 4th January, 1851,) *as per statement on same page,*		358,010 47
Net payments by the COCHITUATE WATER BOARD, 5th January, 1851, to 30th April, 1859, *as per details on page* 212,		703,194 55
Net payments by the Water Commissioners and by the two Water Boards, all of which were paid by their Drafts on the City Treasurer,		5,057,274 85
To which is to be added the payments by the City, which were not drawn for by either of the Water Boards, viz:		
In 1847–48, per Report 36, p. 62,	$3,377 13	
1848–49, per Report 37, p. 58,	13,457 81	
1849–50, per Report 38, p. 69,	1,736 23	
1850–51, per Report 39, p. 85,	10,242 47	
1851–52, per Report 40, p. 85,	2,775 03	
1852–53, per Report 41, p. 91,	6,516 00	
1853–54, per Report 42, p. 94,	2,959 83	
1854–55, per Report 43, p. 110,	4,465 54	
1855–56, per Report 44, p. 134,	1,963 08	
1856–57, per Report 45, p. 129,	2,721 45	
1857–58, per Report 46, p. 129,	2,859 82	
1858–59, per this Rep't, p. 134,	2,794 60	
		55,868 99
Add also the payments for interest, (including discounts and premiums on Water Scrip thus far negotiated,) viz:		
In 1846–47, per Report 35, p. 66,	$6,011 50	
1847–48, per Report 36, p. 62,	127,412 01	
1848–49, per Report 37, p. 59,	182,095 10	
1849–50, per Report 38, p. 69,	234,173 52	
Amounts carried forward,	$549,692 13	$5,113,143 84

Amounts brought forward,	$549,692 13	$5,113,143 84
1850–51, per Report 39, p. 86, $282,192 79, less credit on p. 101, $1,487 50,	280,705 29	
1851–52, per Report 40, p. 85, $310,421 05, less credit on page 99, $8,323 89,	302,097 16	
1852–53, per Report 41, p. 91,	303,984 30	
1853–54, per Report 42, p. 95,	268,714 62	
1854–55, per Report 43, p. 110,	262,519 38	
1855–56, per Report 44, p. 135,	264,740 22	
1856–57, per Report 45, p. 195,	264,448 36	
1857–58, per Report 46, p. 130,	280,748 31	
1858–59, per this Rep't, p. 135,	274,019 74	
		3,051,669 51
		$8,164,813 35

The Income collected by the City has been as follows, viz:

Water Rents.

1848–49, per Report 37, p. 71,	$15,933 01
1849–50, per Report 38, p. 83,	142,704 65
1850–51, per Report 39, p. 100,	136,290 75
1851–52, per Report 40, p. 99,	183,987 56
1852–53, per Report 41, p. 104,	193,941 81
1853–54, per Report 42, p. 110,	206,736 22
1854–55, per Report 43, p. 125,	250,429 82
1855–56, per Report 44, p. 150,	284,189 49
1856–57, per Report 45, p. 195,	292,181 89
1857–58, per Report 46, p. 146,	296,512 25
1858–59, per this Rep't p. 152,	313,694 60
	$2,316,602 05

Other Income collected by the City.

1852–53, Report 41, p. 104,	1,003 00	
1853–54, Report 42, p. 110,	2,295 12	
1854–55, Report 43, pp. 125–26,	2,184 94	
1855–56, Report 44, p. 151,	3,603 20	
1856–57, Report 45, pp. 145–46,	4,285 76	
1857–58, Report 46, p. 146,	8,440 97	
1858–59, per this Report, p. 153,	30,316 72	
		2,368,731 76
Net Cost to the City on the 30th April, 1859 — all income being deducted,		$5,796,081 59

STATEMENT OF EXPENDITURES MADE BY THE COCHITUATE WATER BOARD.

From 5th January, 1851, *to April 30th,* 1859.

Land and Water Rights,		$46,304 67
Land and other Damages,		13,035 07
Jamaica Pond Aqueduct,		46,057 78
RESERVOIRS, viz:		
Beacon Hill,	$8,791 65	
South Boston,	1,982 20	
East Boston,	4,876 40	
Brookline,	11,684 63	
Marlboro',	1,447 64	
Whitehall,	219 59	
		29,002 11
Salaries,		63,476 15
Water Works,		7,209 60
Covering Water Pipes, East Boston,		4,015 49
Proving Yard and Repair Shop,		20,155 62
Main Pipe,		131,519 22
Service Pipe,		59,201 11
Office Expenses—*Rent, Furniture, &c.,*		16,864 79
Stop Cocks,		12,615 73
Laying Main Pipe,		44,665 22
Laying Service Pipe,		24,806 96
Water Meters and Repairs,		12,736 19
Taxes,		8,182 55
Printing,		3,261 93
Carting,		4,942 05
Wagon Hire, for Superintendent,		1,473 50
Travelling Expenses,		2,951 62
Miscellaneous Expenses,		8,228 09
Fountains,		2,293 81
Tools,		5,163 82
Amount carried forward,		$568,163 08

Amount brought forward,	$568,163 08
Oil, Lanterns, &c.,	850 64
Postage and Expresses,	242 38
Aqueduct Repairs,*	28,147 08
Lake Cochituate,	17,143 23
Tolls and Ferriages,	1,332 77
Hydrants,	7,547 31
Hydrant and Stop Cock Boxes,	5,742 41
Engine Hose,	445 85
Repairing Streets,	9,212 96
Main Pipe,	7,653 61
Service Pipe,	11,251 15
Stop Cocks,	5,830 21
Hydrants,	9,677 09
Shutting off and Letting on Water,	19,249 26
Blowing off Water Pipes and Hydrants,	3,716 10
Blacksmith Shop, Stock, &c.,	7,418 48
Plumbing Shop, Stock, &c.,	5,144 62
Pipe Yard and Shop, (including land,)	25,718 67
Stable,	4,821 38
Repairing Pipe Boxes on the Bridges,	1,324 17
Engine, Boiler, &c.,	229 48
Payments on contract for new Main Pipe,	29,770 47
Expenditures,	$770,632 40
Income, *see next page,*	67,437 85
Net Expenditures,	$703,194 55

**Of this amount* $7,416 67 *was paid on account of the break at Newton Lower Falls, not yet completed.*

RECEIPTS FROM COCHITUATE WATER BOARD.

From 5th January, 1851, *to* 30*th April,* 1859.

N. B. This account is exclusive of Water Rents and amounts received for shutting off and letting on water for non-payment of rates, none of which have been collected by this Board; but have all been paid into the City Treasury.

Sales of Real Estate,	$18,975 16
Old Material and Machinery,	6,228 71
Steam Engine and Boiler,	1,294 88
Iron Pipe,	493 83
Old Buildings,	518 80
Grass,	495 87
Broken Stone,	250 00
One Horse,	150 00
Engineering Instruments,	28 00
Laying and Repairing Service Pipes, Shutting off and Letting on Water for Repairs, &c.,	27,418 46
Rents of Land and Buildings, &c.,	7,097 36
Discount on Taxes,	294 15
Labor and Material,	4,192 63
Income,	$67,437 85

Expenditures by the Board, as per Statement on preceding page,	$770,632 40
Receipts from the Board, as per Statement above,	67,437 85
Net Expenditures by this Board from 5th January, 1851, to 30th April, 1859,	$703,194 55

APPENDIX.

PUBLIC INSTITUTIONS.

The House of Industry, the Boylston Asylum and House of Reformation for Juvenile Offenders, at Deer Island, and the Lunatic Hospital at South Boston, are all under the government of a board of twelve gentlemen, who are styled "The Board of Directors for Public Institutions." One half of this Board are chosen annually, by concurrent vote of the City Council. One of the Board must be a member of the Board of Aldermen, two must be members of the Common Council, and nine must be chosen from the citizens at large. They are to be elected in the months of January or February. Of the persons elected at large, three retire each year, and their places are supplied by new members, chosen by the City Council to serve three years. The Alderman and the two members of the City Council are to be chosen annually. Old members hold over until their places are filled by new ones. Each Director is subject to removal by the City Council for cause. Vacancies are to be filled by the concurrent vote of the City Council.

The Board is to be organized annually by the choice of a *President* from their own Board, and a *Clerk* at large. A majority constitute a quorum for business.

This Board exercise all the power heretofore conferred on the Directors of the House of Industry, the Overseers of the House of Correction, and the Visitors of the Lunatic Hospital. They may appoint such subordinate agents or assistants as they choose, and fix their compensation, subject to the approval of the City Council. Quarterly Reports are to be made by the Board to the City Council, of their Expenditures, and an *Annual Report* embracing all the Expenditures for each Insti-

tution in detail: the number of inmates, the admissions, discharges, births, deaths, and such other information as they may deem to be for the public interest.

Rules and Regulations for the government of the various Institutions are to be made by the Board, but they must be approved by the City Council.

The Master of the House of Correction is elected by the City Council, and his salary is fixed by them.

The Board of Directors may select some suitable Physician as *Superintendent of the Lunatic Hospital*, but his salary is fixed by the City Council, and he is removable at their pleasure. He is to perform the duties of Physician to such other Institutions under the charge of the Board as they shall require. He has the control, under the direction of the Board, of all officers, attendents, patients, grounds, buildings, and appurtenances of said Hospital.

The *Superintendent of the Deer Island Institution*, and all officers, overseers and attendants of that establishment, are appointed, and their salaries are fixed by the Board of Directors.

The Board for the year 1859 is composed of the following Gentlemen:

Hon. Moses Kimball, *President.*
Alderman Geo. A. Curtis.
Councilmen Francis E. Faxon and Wm. Parkman.
For one year, Moses Kimball, Otis Kimball, S. P. Oliver.
For two years, Ezra H. Baker, Seth Adams, Tim. C. Kendall.
For three years, Pelham Bonney, Osmyn Brewster, Joseph Smith.

The Directors meet every Friday, at 3½ P.M., at their office, Nos. 8 and 10 Niles Block, City Hall Avenue.

In their Report to the City Council, on the Condition of the several institutions under their direction, dated 31st December, 1858, they say:

The statistical information required as to the number of admissions, discharges, deaths and births during the year, will be found in the reports of the Superintendents of the House of Industry and Reformation and Lunatic Hospital, and the Master of the House of Correction, which are hereto annexed.

Reports are received daily at the office from each institution, giving an account of the number of admissions, d

charges, visitors, &c., with a statement of the condition of all sick in hospital, and all matters of unusual occurrence which may have taken place on the day previous.

A requisition is also received daily from the Superintendent of each institution, containing a list of all articles necessary to be *purchased*, which is examined by the Standing Committees, and if approved by them the goods or articles are purchased under their direction, unless otherwise ordered by the Board; a list is also furnished daily for the office, of all goods *received* the day previous, with the price and condition of the same, and any comments or remarks which the Superintendents may consider it necessary to make in relation thereto.

Two thousand five hundred and fifty-nine paupers have been sent to the City and State Institutions, viz.:—

To the State Almshouses - - -	2,283
City do - - -	180
City Lunatic Hospital - -	38
State do do - -	58
Total - - -	2,559

All the settlements of the parties having been first determined and the necessary papers prepared.

One thousand nine hundred and ninety-five visiting permits have been issued to the friends of the inmates of the several institutions; a record being kept of the name of the persons visited, the visitor, and the date of visit; also, about fifteen hundred permits to persons to pass through and examine the institutions.

Two hundred and forty-two petitions for pardon have been acted on by the Board; the petitioners in most cases having had a hearing before a Committee, whose duty it is to make a thorough investigation and report to the Board.

The number of pardons recommended was one hundred and fifty-six.

The Reformation Department of this institution has been materially improved since the last annual report; the apartments at Deer Island which were at that time being fitted up, have been completed, and on the first day of July last the inmates of the institution were removed from South Boston to their new quarters at the island. It appears by the report of the teacher that the number of boys at present in the institution is larger than it was at the close of the last year; and

this increase is owing mainly to the more extended accommodations at the island, as while the institution remained at South Boston, the officers whose duty it is to complain of truant and idle and disorderly boys, had to limit their complaints to the very worst cases; and many idle and vicious boys who were fit subjects for a reformatory institution, were permitted to go at large, because there was not room for them in the building at that place, and the number will undoubtedly continue to increase for some time to come. The general good health of the boys is worthy of comment, and highly creditable to the teacher, and those having charge under him. No death has occurred for the last two years, and five only have died during the last twelve years.

HOUSE OF CORRECTION.

The master of this house, in his report, calls the attention of the Board to the want of more extended prison accommodations — the dilapidated condition of the stockade fence around the premises, and the necessity for a sea wall on the water front of the same. The necessity of action on these several subjects has been made known to the City Council heretofore by this Board, and also by their predecessors in office; and they feel that they should be remiss in their duty if they did not renewedly call attention to the same.

The master of this house also says:

For some years past there have been but few improvements at this institution, owing to the constant agitation of the question of its removal. But during the present year there have been some of great importance.

The roof of the Shoe Shop has been raised, and another shop has been added, which is used as a cutting and finishing room of the shoe department. With this addition there will be ample shop-room for the institution for many years to come, unless the increase of prisoners be very large. On the same floor, good and spacious rooms, well supplied with water and gas, and heated by steam, have been furnished for the accommodation of the officers.

The receipts at the office for the labor of prisoners in this institution, for the year ending Dec. 31, 1858, are as follows, viz.:

Labor of men, - - -	- $27,217 98
Labor of women, - - -	- 593 50
	$27,811 48
From towns, - - -	- 82 41
From other sources, - -	- 228 06
Total, - -	- $28,121 95

The old boiler-house has been taken down, and a good brick building of about double the size of the old one, erected in its place. A new boiler has been added to the steam-works, making two good boilers of equal size, which give sufficient steam for warming the workshop, chapel, and officers' rooms. A chimney, with a base of five and a half feet, and a height of sixty-five feet, has been erected and attached to the boiler-house.

On the water side of the institution, during heavy storms and the prevalence of high tides, the land is continually washing away, thereby gradually lessening the depth of water at the wharf, of which there is scarcely a sufficiency at best. I would suggest to the Board, that a wall be built extending out, which will give a place of deposit for the waste matter which unavoidably collects in the institution, and which in a few years would make considerable valuable land. The stockade fence which encloses the institution being of wood, and having stood for many years, is in a very dilapidated condition.

On the land belonging to this institution, there is raised annually a sufficient quantity of vegetables for the consumption of the family and prisoners; and pork raised and fattened sufficient to supply the wants of the prison and house; and fruit sold to the amount of about one hundred dollars.

The health of the prisoners has been uniformly good, taking into consideration many of the class who are committed to this institution who are destitute of coats, shoes, socks, and, in fact, hardly clothing sufficient to cover their nakedness, and even so weak and infirm that they cannot get out of the carriage without assistance. As a general thing, the male prisoners are doing well; contractors are ready and willing to take all the able-bodied men that are capable to be put upon any mechanical labor. But, as regards the females, it is different: it is very difficult to find any employment for them that will afford any remuneration.

The *Bread* for the House of Reformation was baked at this institution until the inmates were removed to Deer Island. The bread for the Lunatic Hospital is also baked at this institution.

Committals. — The number of prisoners committed from January 1, 1858, to January 1, 1859, was: Males, 792; Females, 391; Total, 1,183.

The number of inmates on the 30th April, 1859, was 403, viz.: Males, 307; Females, 96. The average number for the year ending 30th April, 1859, was 486.

Offences.—Assault, and resisting Police Officers and Constables

	M.	F.	
	10	0	
Assault and Battery	120	3	
Assaults other than above	12	0	
Breaking and Entering	36	2	
Drunkards, common	144	86	
Drunkenness	63	38	
Larceny of various grades	336	130	
Night-walkers	0	104	
Other offences	72	27	
	793	390	1,183

Times Committed. — First time, 690; second, 218; third, 124; fourth, 54; fifth, 29; sixth, 21; seventh, 8; eighth, 10; ninth, 5; ten and over, 24. Total, 1,183.

Nativity. — Massachusetts,	235		
Other N. E. States,	84		
New York,	43		
Other U. S.,	31		
		393	
England,	75		
Ireland,	574		
Scotland,	24		
Canada & Provinces,	88		
Other Countries,	29		
		790	
			1,183

		M.	F.	
Ages. —	20 and under,	167	77	
	20 to 30 years,	363	188	
	30 to 40,	147	95	
	40 to 50,	83	27	
	50 to 60,	23	3	
	60 and over,	9	1	
		792	391	1,183

Races. — Colored, 59; White, 1,124.
Deaths, — Seven. *Births,* — Six.

HOUSE OF INDUSTRY, AT DEER ISLAND.

The Superintendent reports as follows: —

The whole number of persons admitted from Jan. 1, to Dec. 31, 1858, was —

City Poor. — Males, 85; females, 44; total, 129
Boys, 21; girls, 14; total, 35. Total, 164

Sentenced Persons. — Males, 1958; females, 746; total, 2704

		M.	F.	
Nativity. —	America,	47	17	
	Ireland,	109	157	
	England and Provinces,	32	26	
	Other countries,	2	2	
		190	202	
		M.	F.	
Offences. —	Common Drunkards,	112	97	
	Vagrants,	16	5	
	Fines and Costs,	57	38	
	Com. Night Walkers,	0	20	
	Juvenile Offenders,	0	23	
	Larceny,	3	6	
	Idle and Disorderly,		8	
	Other offences,	0	5	
		190	202	392

Produce of the Farm. —

50 bushels barley,	$75 00
65 tons hay,	1,300 00
5 do. rowen,	75 00
3 do. millet,	45 00
3 do. oats,	45 00
5 do. corn fodder,	50 00
Amount carried forward,	$1,590

Amount brought forward,		$1,590 00
375	bushels onions, - - - - - -	187 50
480	do. French turnips, - - - -	120 00
125	do. English do. - - - -	31 25
2,200	do. flat do. - - - -	367 00
928	do, beets, - - - - - -	389 76
200	do. turnip beets, - - - - -	100 00
225	do. parsnips, - - - - -	122 50
1,645	do. carrots, - - - - -	822 50
6,000	heads of cabbage and cauliflowers, - -	420 00
5	cart bucks, pumpkins, - - - -	6 50
3	do. do. winter squashes, - - -	15 00
536	roots celery, - - - - - -	107 20
1,100	loads of manure for Spring use, - - -	1,100 00
		$5,379 21

Also, a good supply of cucumbers, tomatoes, summer squashes, strawberries, beans, peas, and sweet corn.

Live Stock, Agricultural Implements, &c., on hand per inventory, to the amount of $5,021 39

Improvements. — The labor of the inmates for improvement of the grounds and buildings, is valued at $4,076 37

Fire Apparatus. — I am happy to be able to report our fire apparatus in perfect working order. We have 500 feet of good hose, with all the appropriate machinery, and consider ourselves fully prepared for any emergency, which it is hoped may not occur, and of which we stand in little fear, as the greatest care is always exercised with regard to fires, lamps, etc., and even this slight risk would be lessened if gas were introduced.

Health. — Our arrangements for the sick are so well perfected as to leave little to be desired in this respect. No person is suffered to remain in his cell after the fact of his illness is made known to the attending physician, and no persons afflicted with contagious diseases are allowed to remain in the building, but are promptly removed to the *Quarantine Hospital*, where every precaution is taken to secure their comfort and insure their speedy recovery. The hospitals n the main building are commodious and well ventilated, an the limited number of deaths here, compared with other eemosynary and penal institutions, will prove that our appliances for the cure of disease are fully up to the best modern standard.

The diet list, for both sick and well, shows that our food is abundant, wholesome and nutritious, without being extravagant. In fact, a long experience has satisfied me that our present arrangements in that particular are as nearly perfect as they can be, and that *any* change would be for the worse.

Boylston School.

I take great pleasure in adverting to this department of the institution, for in the hands of its present Principal it has become all that its warmest friends desired it to be; and I believe that in every respect it will compare favorably with the best of similar institutions elsewhere.

During the year 1858, there have been admitted to the school, 82.

There have been discharged, 36; died, 1; remaining, 45.

Nativity. — Boston, 42; Maine, 1; Ireland, 2.

Ages. — Five years and under, 5; over five years, and under ten, 23; eleven years, 3; twelve years, 5; thirteen years, 6; fourteen years, 2; seventeen years, 1; boys, 39; girls 6.

Of the present pupils, 36 could read when they entered, in varying degrees of proficiency, of course. At present, 40 can read, the greater part of them very well; 35 can write, some of them quite well, while others are only beginners; but all are receiving constant instruction in this important branch.

House of Reformation.

L. D. Lincoln, Esq., teacher of this institution, reports on the 1st of January, 1859, that the present number of boys in the House is 190, — an increase of 29 over the number at the close of last year. During the year 137 have been received, and 108 discharged. Reports from those discharged are generally very satisfactory, and they are doing well in places provided for them. Four of those indented have returned; two voluntarily, and two by request of masters.

In July, the boys were transferred from the old building at South Boston, to the east wing of the new building on Deer Island, where more extensive accommodations had been provided for them, by direction of the City Government. The House will accommodate 240 — 50 more than now in the House.

By reference to the table of offences, it will be seen that more than one-half of the whole number were committed for truancy. Most of them are children who have lost one or both parents by death, or whose parents are intemperate, and come from those localities in the city where vice and dissipation most abound. Under no genial restraint at home, they were growing up in ignorance and profligacy; rapidly taking the initiatory steps to a life of vice and crime.

Those committed for larceny are the offspring of intemperate or criminal parents, who have in many instances trained them to deeds of dishonesty, both by precept and example.

Those committed as idle and dissolute were nearly all homeless orphans, and were more proper subjects for the State almshouse than reform schools.

To rescue these unfortunate lads from the inevitable doom which seems almost certain to await them, if left to the guidance of their unnatural parents, and to educate them morally, physically and intellectually, is the design of this school.

The year just closed has been one of prosperity. Good health has generally prevailed among the boys. No sickness of a serious nature has visited the institution, and no death has occurred for nearly two years.

Our method of discipline is the grade system. By it every boy in school takes just that standing to which he is entitled by his daily conduct. He has the same motive placed before him, to induce good behavior that exists among the members of good society — a good name.

Our experience has taught us that the most successful means of reforming these boys is a kind, rather than a severe, treatment. We have aimed to make them *feel* that they have here found a refuge, secure from temptation, where they may be happy, and increase in knowledge and virtue.

LUNATIC HOSPITAL, AT SOUTH BOSTON.

On the 3d day of September last, the Board received an order from the State authorities for the removal of seventy-two insane paupers, chargeable to the State, from the Boston Lunatic Hospital to the State Hospital at Northampton, and on the 14th, a similar order for the removal of thirty-two to the Hospital at Worcester. The Board authorized the Superintendent to comply with the order, and they were all comfortably removed before the expiration of the month.

Since the removal of these State patients, and the passage of an ordinance by the City Council, authorizing the Board to take *Paying patients* upon such terms and conditions, and for such rate of compensation as they deem expedient, there has been quite an accession of patients of that description; and the number would no doubt be much larger if the building and rooms were put in better condition, and provided with more comfortable furniture; and perhaps some slight alteration or improvement in the diet of a certain class of patients would be desirable for those who have the means to pay for the same.

Dr. C. A. Walker, in his Report to the Directors, says:—

The yearly report of an institution like this must be general in its character. The events which make up our daily history are such as cannot, with propriety, be spread before the public. The following statistics will afford the tabular history of the Institution for the past year: —

Admissions. — Males, 38; females, 30; total, 68.
By Directors, 44; Police Court, 24.

Condition. — Married, 37; single, 25; widowed, 4; unknown, 2.

Ages. — Under twenty years, 1; from twenty to thirty, 13; from thirty to forty, 19; from forty to fifty, 15; from fifty to sixty, 9; over sixty, 11.

Nativity. — Boston, 29; Massachusetts, 15; other States, 15; foreigners, 9.

Causes. — Intemperance, 11; ill health, 17; hereditary, 8; other causes, 32.

Discharged. — Males, 58; females, 87; total, 145.

Recovered. — Males, 9; females, 8; total, 17.

Improved. — Males, 3; females, 6; total, 9.

Sent to State Hospital. — Males, 65; females, 34; total, 99.

Died. — Males, 9; females, 11; total, 20.

Diseases. — Consumption, 5; exhaustion, 4; paralysis, 4; other causes, 7; total, 20.

The general health of the institution has been good. No epidemic has visited us; no accidents have occurred. The diseases incident to the several seasons, have this year been much less prevalent, severe and fatal, than formerly. To a good degree this is doubtless owing to a careful adaptation of diet; to the early and constant attention to warming our

halls when the nights are damp and chilly, and to as strict attention to ventilation as our limited means will allow. Under these precautions, dysentery and erysipelas, once the annual scourges of our family, are seldom seen; and when seen, are shorn of their former terror.

Our building, as is well known to you, is old and primitive in its internal arrangements. A great want now felt, is that of separate dining rooms, for the better classification at meals, thereby saving the labor and expense of having so many take their meals in private rooms.

The State patients having been removed, there remain only the city patients, and such private patients as you have admitted, making but two classes — city patients and boarders.

A sea wall, or some suitable protection in the rear, will be highly useful, by increasing our ability to give a large class of patients more unrestrained and unwatched personal liberty.

The measure of success we have met with during the past year is very encouraging. With the class of patients now coming to us, we may reasonably hope for results still more encouraging to us and creditable to the city.

The vegetables, &c., raised here, this year, according to a somewhat minute estimate, made at my request by the gardener, consisting of potatoes, corn, onions, beets, carrots, cabbages, squashes, tomatoes, peppers, hay, strawberries and fruit, amount, in value, to more than $1,100. This speaks well for our "Farm," remembering the small space we are allowed to occupy in the city grounds.

The Green House is estimated, by the gardener, to be worth to the institution, in the saving of expense for plants, at least, two hundred dollars per annum over and above the cost of taking care of it, aside from the gratification it affords the patients and the general improvement of our grounds. He thinks the cost of extending our boundary lines would be from $200 to $300; and if it should be done, its value to the institution would be at least $500 *per annum.*

WATER WORKS.

The Boston Water Works are managed by an independent Board known as the COCHITUATE WATER BOARD. They are chosen annually, by concurrent vote of the two branches of the City Council, on the first Monday of January, or within sixty days thereof. The Ordinance requires that the Board shall consist of one Alderman, one member of the Common Council, and five citizens at large. They hold their offices for one year, and until others are chosen in their places, unless removed by the City Council. They may be reëlected annually, but no member can serve more than five years consecutively. They have the whole management of the Water Works, except the fixing of the Water Rates. They receive no compensation for their services. They are required to make a Report to the City Council in the month of January, in each year, containing "a statement of the condition of all the Water Works, and of the lands and other property connected therewith, with an account of all the receipts and expenditures, together with any information or suggestions which they may deem important; and they shall, at the same time, transmit to the City Council, the Report of the City Engineer and the Water Registrar."

The Report of the Engineer, above referred to, is required to contain a statement of the general condition of the Works, with an account in detail of all the expenditures of his department relating to the same, and such other matters as he or the Board may deem expedient. The Water Registrar is required to give, in his annual Report to the Water Board, a statement of the number of water takers; the number of cases where water has been cut off; the number and amount of abatements; the expenditures of his department, and such other matters as he or the Water Board may deem expedient.

The bills and accounts against the Water Works, after being approved and allowed by the Water Board, are sent to the Auditor's Office for settlement, and they are audited, allowed and paid in the same way as other bills against the City.

The Water Rates are established by the City Council, and can only be changed by the concurrent vote of the two Boards.

THE COCHITUATE WATER BOARD,

For the year 1859, is composed of the following gentlemen, viz:

President,	JOHN H. WILKINS.
Alderman,	EBENEZER ATKINS.
Councilman,	TISDALE DRAKE.
Citizens,	EBEN JOHNSON,
	JOHN T. DINGLEY,
	SAMUEL HALL,
	GEORGE P. FRENCH.

In compliance with that part of the Ordinance on Finance which requires the City Auditor, in his Annual Report of Receipts and Expenditures, to give an account of all the property belonging to the City, the following abstracts from the Reports of the Water Board, the City Engineer, and Water Registrar, made to the City Council in January last, are herewith submitted. These abstracts will furnish some account of the City's property in the Works, and will also give to the citizens some information on the state of the Works, which they can obtain in no other way, as the Reports of the Water Board to the City Council have but a limited circulation.

The Report dated 15th January last expresses the belief of the Board that the Works were never in a more safe and efficient condition.

SALE OF SURPLUS PROPERTY.

The past season has been deemed a favorable one to make sales of such property appurtenant to the Water Works, as was not needed for practical use. The Board have sold to Mr. Amory Maynard, the Marlborough Reservoir, and all the land and privileges belonging to the city and lying in said Marlborough, for the sum of $8,000 — $2,000 down, and the balance on a credit of five years, with interest semi-annually.

The cost to the city of this property in the gross was near $40,000; but it was acquired under great disadvantages, and it was subject to the cost of keeping in repair extensive causeways passing over or near the same; so that, upon very full consideration of the matter, it was deemed advisable to accept the offer of Mr. Maynard in preference to retaining the property for a better offer, or to risk the sale of it at auction. As all this property was conveyed to the city by Mr. Maynard, who acted in behalf of the city in its purchase, (excepting what he owned before,) the city gives only a quit claim deed.

The Board have also sold at auction during the last year, a number of lots lying in Framingham and Natick, among which is the Upper Mill privilege. This privilege, with the factory and houses on the land appurtenant, sold for a little over $2,000; and the whole amount of the sales came to $3,811 75. Ample rights were reserved to the city for flowage and for passage over lands to the Works. Wood also has been sold to the amount of $500.

Two years ago this Board reported that it had leased the Reservoir at Hopkinton for ten years, at $1,250 per annum, and taxes, with power to terminate the lease on the part of the city, by forfeiting one year's rent. Two parties signed the lease, upon the verbal promise of several others to pay certain specific proportions. When the severe pressure came upon the community, one of the parties to the lease and one or more of the verbal promissors became bankrupt, and other promissors refused to pay their portion of rent.

In these circumstances, the remaining party to the lease urged upon the Board the equity of a compromise upon the terms of the lease; and the Board, knowing all the facts in the case, thought it would be equitable to compromise for $625 per annum, and all taxes, with the privilege on the part of the city to terminate the lease at any time, on giving three months notice. And the lease was altered accordingly.

During the last summer the proprietors of Sudbury Meadows memorialized the City of Boston for damage done to their property by letting down water from the Reservoirs at unseasonable times. That memorial has been referred to this Board, but has not been yet acted upon. Should it appear at the hearing that said proprietors are entitled either in law or equity to consideration by way of damages, the entire and free control of these Works may afford the readiest and most effectual means of repairing said damages and quieting said claim.

NEW MAIN.

The new main which the City Government has authorized this Board to lay, connecting the reservoir at Brookline with the city, is in good progress of construction. A contract for about four miles of 40-inch pipes, deliverable in Boston, has been made with Messrs. J. W. & J. F. Starr, of Camden, N. J., (who were the lowest bidders therefor,) for $33 per gross ton. This contract is deemed to be very favorable, and the contractors are deemed to be entirely responsible; and the very low price of pig iron which prevailed at the time the contract was made, will without doubt enable the contractors to realize a handsome profit on the job.

CONSUMPTION OF WATER.

The daily consumption of water during the last year, has been (as appears from the Engineer's Report) 12,847,000 wine gallons, or 121,000 gallons daily more than in 1857, when it was 12,726,000 gallons. Last year, estimating the number of inhabitants at 173,000, the daily individual consumption averaged 73 gallons. The average annual growth of the city has been estimated at 5,000; and if the number of inhabitants be now taken at 178,000, the average daily consumption would be about 72¼ gallons for each individual. But it is hardly to be supposed that the increase of the population during the last year has come up to 5,000; and it will be a safer estimate to regard the individual consumption as having kept up to the standard of 1857, than to suppose it to have lowered by the augmentation of 5,000 inhabitants.

Inasmuch, then, as there does not appear to have been in the last year any individual increase in waste or consumption, the Board very gladly omit to dwell upon the annual topic of *unnecessary waste.*

WATER METERS.

The subject of *meters* has received a good share of the attention of the Board; and it is a pleasure to state that Worthington's meters, which have been tested to a considerable extent, bid fair to be reliable. Made of iron they are subject to corrosion; but made of composition, they are thought to be unexceptionable. Their cost is higher than is desirable, but it is deemed best to use the most expensive. * * * The Board have ordered (in addition to 12 now in use on trial,) 63

composition meters of Worthington, the cost of which will be near $5,000. The use of meters in several cases appears to be indispensable, and it is thought best in replenishing the stock of the city, that an article worthy of confidence, both in accuracy and durability, should be obtained.

EXTENSION OF THE WORKS.

Besides about 400 feet of 20-inch pipe inserted in the main crossing Dover Street Bridge, there have been laid during the last year 2,689 feet of 12-inch against 4,068 laid in 1857; 6,877 feet of 6-inch against 10,623 in 1857; and 1,991 of 4 inch against 2,274 in 1857; — in all (besides the 20 inch) 11,557 feet against 17,950 feet in 1857. The whole length of pipe of 4-inch and upwards, laid in the city, is now a little over 122 miles.

EXPENDITURES.

A statement of *receipts and expenditures* during the year 1858, by the clerk of the Water Board, or service clerk, is hereto annexed. The whole amount of expenditures appears to be $76,006 01, including cost of laying pipes over the Dover Street Bridge, $5,752 70, which should properly go to appropriation for Bridges. Of this, $47,561 41 was for the extension of the Works, leaving $28,444 60 as the amount of the expenses of this department for the last year — being less than the expenses of 1857 by $1,733 30. This is quite an auspicious circumstance, that while the Works have been extended, the expense of taking care of them is diminished.

Lake Cochituate, the Conduit, all the structures on the line of the Works, and all the Reservoirs and the pipe work in the city, are in as good condition as they have ever been since the introduction of water into the city.

The water has been of the very best quality throughout the year.

The total amount wasted from the Lake during the year has been 1,934,500,000 gallons, it being a daily average of 5,300,000 gallons of water.

New Pipes on Dover Street Bridge.

The 20-inch main, originally laid to supply South Boston with water, was laid under the roadway of this bridge, and at just about the level of mean high water, or grade 12.50. The bridge floor, at Harrison avenue, was at grade 16.50, and at the draw at grade 21.50.

High water varies from grade 12 to grade 16, grade 15 being the level of the coping of Dry Dock, Charlestown.

This Bridge having become very much out of repair, it was decided by the Committee on Bridges to rebuild it, and lower its surface so as to be level with, or but little above, the grade of Harrison avenue.

Lowering the surface of the bridge made it necessary either to lower the pipes under the wooden portion, or to remove them and re-lay them under the sidewalk. Had they been lowered, they would have been in danger of being broken by the ice which would have jammed against them whenever a thaw took place in South Bay.

A break of the pipes at such a time, and in such a place, would have deprived the whole of South Boston of water for several days, as it would have been very difficult to repair.

To prevent any dangers of this sort, it was decided not to lower the pipes, but to remove those on the south-westerly side of the draw to a new position under the sidewalk. This has been done by driving new piles for their foundations, and so arranging the bridge that the sidewalk where the pipes are laid should be built of wood, although the sidewalk on the north side of the bridge was to be of brick.

Instead of removing the old pipes laterally, it was decided to lay a new line, and not draw the water off the old ones until both ends of the new were ready to be connected with the old. By doing the work in this way, the water was shut off from the pipes but a few hours at a time, and the inhabitants of South Boston were not put to any inconvenience for the want of water, as they would have been had the old pipes been removed laterally.

The old line of pipes was laid in 1849, or about nine years ago. When taken up, it was found that some of them had been covered, internally, with tubercles which measured about two inches in area on their surfaces, by about three quarters of an inch in height, whilst others had scarcely a lump raised in them.

An examination showed that those which were corroded the least, had, in casting, been covered with the sand used in the moulds, which had, in part at least, become vitrified and burned into the metal of the pipes. It would seem that this was the cause of their non-corrosion.

Those which were covered with the tubercles were corroded to a depth of about one-sixteenth of an inch; the iron to that depth cutting with the knife very much like plumbago. Plaster casts of several portions of the pipes have been taken

to show their corrosion, which are preserved in the office. This matter was very fully treated of in the report of the Water Board for the year 1852. In comparing these pipes with the descriptions of the tubercles found in the pipes examined at that time, it would seem that the corrosion is very energetic at first, but that it gradually decreases in energy year by year. A still longer time will be required, however, before this can be established as a fact.

Most of the new pipes laid on this bridge are Scotch pipes, coated with Dr. Smith's patent preparation, which is found in Great Britain to answer an excellent purpose. It was thought advisable by your Board to use these pipes here, although their cost was a little more on account of the coating, because it gave the best opportunity to test the value of an internal coating in preserving the pipes, as all the water used in South Boston must pass through them.

Manholes were also put in this line of pipes, so that at any time the water may be drawn off for the purpose of their examination, and to clean out the syphon, which has never been done since it was laid. The probability is that the syphon has partly filled up by deposits, and it will be proper to examine it and clean it out during the coming season.

Hydrants.

During the year, twenty-three new hydrants have been established as follows: eight in the city proper, thirteen in South Boston and two in East Boston.

Altogether there have been established up to the present date,

In Boston proper,	887
South Boston,	248
East Boston,	170
Brookline,	1
Roxbury,	7
Charlestown,	11
Chelsea,	7
Total,	1,331

Stop-Cocks.

The stop-cocks are all in good working order, and have been cleaned and oiled the past season. Only one, the thirty-inch stop-cock on the Common, has broken during the year. Twenty-one new stop-cocks have been put in and covered

by new stop-cock boxes, and sixty-seven boxes have been renewed.

During the year there have been 1,248 cases where the water has been shut off. Of these, 1,084 were for non-payment of water rates, and 164 were for *unnecessary waste of water*.

Water Takers.

The number of water takers is now 22,414, being an increase during the year of 812—a greater increase than has occurred in any of the last four years.

Classification of Water Tenants, and amount paid by each class in the past Three Years.

1856	1857	1858	—	1856	1857	1858
15,260	15,645	16,553	Dwelling Houses,	$169,129.69	$176,118.49	$189,620.87
3,515	3,618	3,744	Stores, Shops, Offices, Cellars, etc.,	26,542.93	27,983.78	30,047.13
426	520	404	Hotels, Restaurants, Saloons,	11,065.53	12,224.90	12,274.07
648	687	702	Stables,	8.297.10	8,929.10	8,704.94
8	9	8	Railroads,	8,681.68	7,532.05	7,162.32
3	2	3	Ferry Companies,	2,712.16	1,931.68	1,966.90
30	31	32	Steamboats,	4,865.71	4,666.81	4,839.39
720	740	698	Hose,	2,192.00	2,260.00	2,132.00
1	1		Motive Power,	516.23		
84	84	80	Sugar Refineries, Distilleries, Breweries and Bakeries,	10,202.25	9,622.73	9,231.76
4	3	3	Gas Companies,	621.22	538.34	641.44
			Other Manufacturing Purposes	22,857.68	20,618.10	20,069.33
			City Buildings and other City uses,	3,777.72	4,165.78	4,158.81
			Public Buildings, Charitable Institutions, etc.,	1,989.95	2,109.84	2,813.15
			Shipping Contract with Waterman,	4,387.30	3,898.24	3,832.93
			Street Waterers,			422.00
			Street Waterers (in Roxbury),	100.00		
			Building Purposes,	1,085.05	1,039.96	1,727.95
			Other Purposes,	1,010.24	4,924.75	1,495.49
				$280,034.44	$288,564.55	$301,140 48

OVERSEERS OF THE POOR.

This Board consists of twelve members, who are chosen from the citizens at large, at their annual election of City officers in December of each year. Each Ward elects one member, who is to serve for the ensuing year. Like the School Committee, they act as an independent board, and are in no way under the control of the City Government.

For the better management of the funds which had been, and might thereafter be given to the Overseers, the Legislature of Massachusetts, by an act dated 25th April, 1772, incorporated the Overseers of the Poor for the time being, into a body politic, with perpetual succession, by the name of the "*Overseers of the Poor of the Town of Boston,*" with authority to take and manage all and singular any sums of money, interest or estate, real or personal, heretofore given, or which might hereafter be given, granted, bequeathed or devised by any way or means whatsoever, to the Poor of the Town, or to their use, with authority to let and dispose of the same, according to their best discretion, to and for the use and benefit of the Poor of said Town, provided the same did not exceed in amount the sum of *sixty thousand pounds*, lawful money of the province, with authority to make and use a Common Seal, and make such rules and regulations for their own government as they saw fit.

By an act of the Legislature of February, 1803, the Overseers of the Poor were also incorporated as "*The trustees of John Boylston's charitable donation for the benefit and support of aged poor persons, and of orphans and destitute children,*" with perpetual succession.

The Overseers make an Annual Report to the City Council, of their receipts and expenditures, which they publish in one or more of the daily newspapers of the City. The following is their Report for the year 1858:—

RECEIPTS.

Balance in hands of Treasurer, Jan. 1, 1858,	$2,171 60
Drafts on City Treasurer for disbursements,	63,050 00
Received from Cities and Towns for relief of their Poor,	1,343 86
	$66,565 46

EXPENDITURES.

Amount paid for Burials of City, State, and Foreign Poor,	$723 62
Amount paid for Coffins for same,	786 00
Amount paid Towns for relief of City Poor,	2,217 80
Amount paid City Treasurer, cash received from Towns, 1857,	1,654 77
Amount paid Expenses of the Asylum for Temporary Board and Lodging,	5,073 45
Amount paid for transportation of Poor persons,	509 50
Amount paid for Shoes for children attending Public Schools,	370 24
Amount paid Pensions and Grants to City Poor,	1,262 59
Amount paid extra Clerk Hire, copying Public Documents,	308 00
Amount paid for Repairs and Furniture for New Office at No. 50 School Street,	867 63
Amount paid for Rent and Expenses of Office for six months,	409 54
Amount paid for Printing, Stationery, Postages, &c.,	345 80
Amount paid Secretary's Salary,	1,200 00
Amount carried forward,	$15,728 94

Amount brought forward, $15,728 94

The Out-door relief, supplied on application to the Overseers, and distributed by the members of the Board, at their discretion, in their respective Wards, was as follows, viz:

In Ward	Wood and Coal.	Groceries and Cash.	Totals.	
1	$4,037 25	$1,922 00	$5,959 25	
2	1,401 50	2,880 16	4,281 66	
3	2,279 24	2,259 41	4,538 65	
4	1,570 00	1,147 40	2,717 40	
5	1,975 50	1,925 86	3,901 36	
6	2,218 25	893 50	3,111 75	
7	3,337 25	1,799 41	5,136 66	
8	2,611 62	1,437 98	4,049 60	
9	1,750 25	1,597 42	3,347 67	
10	2,290 00	1,521 57	3,811 57	
11	2,225 00	1,412 29	3,637 29	
12	2,863 50	1,702 62	4,566 12	
	$28,559 36	$20,499 62		$49,058 98

Balance in hands of Treasurer, December 31, 1858, 1,777 54

$66,565 46

(Signed,) J. W. WARREN,

Chairman of the Board of Overseers of the Poor.

The quantity of Coal distributed in the year 1858 by the Overseers, was about thirty-nine hundred and twenty-five (3,925) tons; the quantity of wood about two hundred and forty (240) cords. These quantities were delivered in lots of one eighth and one quarter of a ton of Coal, and one and two feet of Wood to each applicant, as needed in the judgment of the members who are chosen for this service, and who reside in the same Ward as the recipient.

The fuel is furnished and distributed by sixty different dealers, who are located at convenient sections in each of the twelve Wards, and consequently not far from the dwelling of

each applicant. Four thousand nine hundred and ten (4,910) persons are, on an average, supplied with fuel during each of the months of December, January, and February. Applications for Fuel are generally made during the first ten days of each Winter month, and as many as *sixteen hundred* (1,600) *applicants* have been supplied with Fuel in a single day.

Expenditures as above,	$15,728 94
Distribution in Wards,	49,058 98
	$64,787 92
Balance on hand,	1,777 54
	$66,565 46

SCHOOL EXPENSES.

Annual Expenditures for the Public Schools of Boston for the last eighteen years, exclusive of the cost of the School Houses aud Extraordinary Repairs of the same.

Financial year.	Number of Scholars.	Salaries of Teachers.	Rate per Scholar.	Incidental Expenses.	Rate per Scholar.	Total rate per Scholar.
1841–42	12,401	$97,193 67	$7.84	$23,194 81	$1.89	$9.73
1842–43	13,178	101,099 47	7.67	27,637 36	2.10	9.77
1843–44	15,073	109,216 82	7.25	26,454 80	1.76	9.00
1844–45	16,108	118,444 95	7.35	32,102 12	1.99	9.34
1845–46	16,910	129,946 75	7.63	35,311 15	2.09	9.72
1846–47	17,516	149,351 03	8.53	43,015 32	2.46	10.99
1847–48	18,896	161,378 12	8.54	57,408 30	3.04	11.58
1848–49	19,771	172,107 83	8.70	60,929 65	3.08	11.78
1849–50	20,589	177,731 54	8.63	57,999 87	2.82	11.45
1850–51	21,643	184,253 68	8.51	61,035 21	2.82	11.33
1851–52	21,951	190,708 91	8.69	45,518 15	2.07	10.76
1852–53	22,337	193,039 51	8.64	58,081 28	2.60	11.24
1853–54	22,528	192,704 32	8.55	54,912 58	2.44	10.99
1854–55	23,439	223,024 61	9.59	67,977 34	2.86	12.25
1855–56	23,749	224,024 88	9.41	67,849 97	2.70	12.11
1856–57	24,231	225,730 57	9.32	72,037 71	2.97	12.29
1857–58	24,732	258,445 34	10.45	86,849 27	3.51	13.96
1858–59	*25,800	268,668 27	10.41	86,098 21	3.34	13.74

**Estimated.*

VALUATION OF BOSTON.

STATEMENT *showing the* ASSESSORS' VALUATION *of the Real and Personal Property of the* CITY OF BOSTON, *on the first day of May, for twenty-five years,* 1834 *to* 1859.

Also the amount and rate per cent. of increase in each period of ten years.

YEARS.	Valuation first Term.	Valuation second Term.	Amount of Increase in the ten years.	Rate per cent. of Increase in 10 y'rs.
1834 and 1844	$74,805,800	$118,450,300	$43,644,500	58.3
1835 and 1845	79,302,600	135,948,700	56,646,600	71.4
1836 and 1846	88,265,000	148,839,600	60,574,600	68.6
1837 and 1847	89,583,800	162,360,400	72,776,600	81.2
1838 and 1848	90,231,600	167,728,000	77,496,400	85.9
1839 and 1849	91,826,400	174,180,200	82,353,800	89.7
1840 and 1850	*94,581,600	*180,000,500	85,418,900	90.3
1841 and 1851	98,006,600	187,947,000	89,940,400	91.8
1842 and 1852	106,722,800	187,660,000	80,937,200	75.8
1843 and 1853	110,046,000	206,514,200	96,468,200	87.6
1844 and 1854	118,450,300	227,013,200	108,562,900	91.7
1845 and 1855	135,948,700	241,932,200	105,983,500	77.9
1846 and 1856	148,839,600	249,162,500	100,322,900	59.7
1847 and 1857	162,360,400	258,111,900	95,751,500	58.9
1848 and 1858	167,728,000	254,714,100	86,986,100	51.9

This valuation excludes all the property *owned* by the City, which is never estimated by the City Assessors. In the State valuation, this property is all estimated and taxed.

Real and Personal Property is taxed at the same rate.

The rate for 1858 was $8.60 per $1,000.

*The State valuation for Boston in 1840, was $109,304,218, and in 1850 it was $213,310,067, being an increase over the City valuation of more than 15 1-2 per cent. on the first term, and 18 1-2 on the second term.

The following items are not estimated in the foregoing valuation, viz:

All Houses of Religious Worship, and the pews and furniture of the same. All Tombs and rights of burial.

The personal property of all literary, benevolent, charitable and scientific institutions, incorporated by the State; and all the real estate belonging to such institutions, which is actually occupied by them, or by their officers, for the purposes for which they were incorporated.

United States Stock owned by individuals.

All property belonging to the United States Government, or to the Commonwealth. The income of all officers holding a Commission from the United States Government.

Household Furniture of every person, not exceeding $1,000 in value, and his wearing apparel, and the tools necessary for carrying on his business.

The income of all persons to the amount of $600; all income above that amount being taxable.

POLICE DEPARTMENT.

This Department is under the immediate direction of the Mayor. It is employed in preserving the peace of the City and in the detection of criminals, and has the superintendence of places of public amusement, carriages, wagons, trucks, pawn brokers' and junk shops, intelligence offices, &c., &c.

THE POLICE FORCE of the City on the 30th day of April, 1858, consisted of one Chief, his Deputy, and 282 men.

The office of the CHIEF OF POLICE is in the City Hall, Court Square. It is open every day in the year from eight o'clock in the morning to six o'clock in the evening; and some one is always there ready to attend to complaints.

There are eight Station Houses; six being located in the City proper, and one each in South Boston and East Boston.

Each Station House has one Captain, two Lieutenants and two Sergeants, and a suitable number of Police Officers.

The Station Houses are open at all hours of the day and night.

The Day Police Officers go on duty at eight o'clock A. M., and continue till six o'clock P. M.

The night service commences at six o'clock P. M., and continues till eight o'clock A. M.

FEES.—All the fees received by the Police Officers as witnesses in cases brought before the Police Court are deducted from their regular pay, a return of the same being made monthly to the Chief by an officer of the Court; so that no Police Officer can derive any pecuniary benefit from complaints in that Court, whether made by himself or by *others, for violation of any Laws of the State, or Ordinances of the City.*

GRATUITIES.—No member of the Police Department is authorized to receive, either directly or indirectly, any money, gift, or compensation of any description, from any citizen, or other person, for services rendered while on duty, without having first obtained permission therefor from the Mayor, or from the Chief of Police.

EXTRA PAY.—No extra compensation or allowance of any kind can be paid to any Police Officer, except upon a claim sanctioned by the Chief of Police; and on an order of the Board of Aldermen, approved by the Mayor, specially authorizing its payment.

CORONERS' JURIES.—Policemen are not allowed to serve on Coroners' Juries. In cases where their services are *required* on such juries as witnesses, or otherwise, no fees are allowed them.

TAXES.

The following is our system of Taxation, which is regulated by the Statute Law on the subject. *See Revised Statutes, Chap.* 7, *and Ordinance of March* 18, 1857.

Assessors.—In the month of February or March, annually, the City Council, by concurrent vote, choose thirteen Assessors from the citizens at large; four of these are regular salaried officers, and are employed the year round, and are called *Principal Assessors;* the other nine are styled *Per Diem Assessors,* and are paid four dollars per day each, while going through the wards, taking a list of the ratable Polls, and estimating the value of real and personal estate; and three dollars per day for their services while engaged in other duties of their office. There are also chosen, in the same way, in the month of February or March, twenty-four *Assistant Assessors,* being two citizens resident in each of the twelve wards into which the City is divided. This body being duly organized by the choice of a Chairman and Secretary, is recognized as the *Board of Assessors,* and has the whole care and control of assessing the amount of Taxes which the City Council may order to be assessed for the purposes of the ensuing year. In making choice of the Assessors the ordinance requires that care be taken that men acquainted with the various trades and business interests of the City are selected to compose the board. The assessors commence their services on the first day of May in each year.

Tax Payers.—Every male resident citizen of the age of twenty and upwards is liable to a Poll (*or Head*) Tax, generally about $1 50, whether a citizen of the United States or not. Masters, Parents, or Guardians, are liable for the Poll Tax of their minor children, wards, or apprentices.

Real Estate.—This is all valued by the Assessors on the first day of May. For this purpose, each estate is visited

by one of the *Permanent* or *Per Diem* Assessors, and by the two assistants who are residents of the particular ward in which the estate is located.

The estates are valued for taxation at their fair *market value*, on the first day of May, supposing them to be sold under ordinary circumstances *for cash*. The person *in possession* of any real estate is considered to be the owner, and the Tax is assessed on the whole value of the estate, regardless of any mortgages or liens which may exist upon it.

Personal Estate consists of all goods, wares, or merchandise, (wherever it may be,) money, furniture, and plate in use, exceeding in value one thousand dollars; ships and vessels, whether at home or abroad; mortgages and moneys at interest more than interest is paid on; all debts due to the party more than what is owed by him; Stocks of all kinds, (except United States Stock,) whether within or without the State; horses, cattle, carriages, &c., &c.

Income from profession, trade, or salary, exceeding in value $600 per annum.

Taxes are assessed on the combined value of real and personal estate, on the following basis. If the person owns real estate to the estimated value of $5,000, and personal estate valued at $3,000, and his salary, or other income from trade or profession, is valued at $1,500, he is taxed as follows:

Real Estate, however much it may be mortgaged, at its full value, say, - - - - - -	$5,000 00
Personal Estate, same, - - - - - -	3,000 00
Income, $1,500, less $600 exempted by law, -	900 00
Making a taxable capital of - - - - -	$8,900 00

Supposing the rate for the year to be $7 on every $1,000, his Tax on real and personal estate and income would be,

On $8,900, at $7, - - - - - - -	$62 30
Add Poll Tax, say, - - - - - - -	1 50
Total Tax, - - - - - - -	$63 80

Which is due and payable at the Treasury office in thirty days after the date of the tax bill, which is generally 1st October in each year.

The Valuation, or Dooming of Personal Estates and Income, to the amount of $5,000 and upwards, is done by the whole Board of Assessors, and they arrive at the result in

the best way they can. Amounts less than $5,000 are fixed by the *Ward Assessors*, same as the value of Real Estate is fixed.

THE RATES of taxation depend upon the amount of money to be raised, and the aggregate valuation of all the Real and Personal Estates and Income. Thus, if the whole property of the City is valued at $204,500,000, and the Tax required is $2,045,010, the rate would be $10 per one thousand dollars — less the amount raised by Polls, viz:

Supposing the number of Polls to be 30,000, the Tax on them at $1 50 each, would be - - - -	$45,000 00
The Tax on $204,500,000, at $9 78, would be	2,000,010 00
Thus producing the sum required, viz:	$2,045,010 00

RESIDENTS in the City are taxed on the first day of May, for their Real and Personal Estate and Income.

NON-RESIDENTS are taxed for their Real Estate located in the City, and for the stocks of goods in their possession, if they have any, in the City. The rest of their Personal Property and Income is taxable in the town where they may have their residence at the time of the assessment, viz., on the first of May.

CORPORATE STOCKS.—The State Assessment Law requires that all Corporations shall make an annual return to the Assessors of each of the various cities and towns in which their stockholders reside, stating the number of shares of stock which each of such citizens owns in their respective Corporations. The Assessors in each city and town in the State are thus made acquainted with this important item of taxation. These Stocks are assessed on their fair *market* value on the 1st of May, and not on their *par* value.

OVER VALUATION.—Where there is any dissatisfaction with the valuation of the personal property by the Assessors, the party seeking an abatement is required to make a Schedule in detail, and *under oath*, of all his personal property. This statement, sworn to by the party, is conclusive on the Assessors as to the items, but not as to the *value* of the Personal Estate.

An over-valuation of *Real Estate* may be corrected by the Ward Assessors. An appeal from the decision of the Board of Assessors to the Board of Aldermen can always be had by parties who consider themselves overtaxed.

It is optional with the Assessors to assess the Real Estate Tax to the occupant or to the owner; but they always avoid assessing the occupant when it can be done.

PUBLIC LIBRARY.

This Institution is located in Boylston Street, opposite the Common. It is open to the public every day, except Sundays and the legal holidays, from 10 A. M. to 8 P. M., for the *Delivery of Books* for home use; and the *Reading Room* is open from 9 A. M. to 9.30 P. M.,—both of which privileges are enjoyed freely by such of our citizens of either sex as wish to avail themselves of its advantages, without any expense, and subject only to such restrictions as are required to distribute its benefits equally among the greatest numbers.

It is managed by a Board of Trustees, chosen annually by concurrent vote of the two branches of the City Council. One of the members must be from the Board of Aldermen, one from the Common Council, and five from the citizens at large.

The Trustees have the general care and management of the Institution, and of the expenditure of all the money appropriated therefor by the City Council; they make such rules and regulations in relation to the same, and appoint such *sub officers* as they may consider necessary and expedient, and fix their compensation, provided the same does not exceed the whole sum appropriated by the City Council; their doings, however, are subject to restriction and limitation by the City Council.

The Superintendent and the Librarian are chosen, and their salaries are fixed by the City Council.

The bills and accounts against the Library, after being approved and allowed by the Trustees, are sent to the Auditor's Office for settlement, and they are audited, allowed, and paid in the same way as other bills against the City.

The Board of Trustees for the year 1859, are—

Alderman— George Dennie.
Councilman—Philip H. Sears.
Citizens— Hon. Edward Everett, *President.*
Hon. John P. Bigelow.
George Ticknor.
Nathaniel B. Shurtleff.
William W. Greenough.

The Trustees are required to make a report annually to the City Government, containing a statement of the condition of the Library, together with such suggestions relating to the same, as they may deem important. Their last Report was dated 6th November, 1858, and the following extracts from the same are here inserted for the information of the citizens at large, as their reports have only a very limited circulation.

The Ordinance establishing the PUBLIC LIBRARY, directs that a Committee shall be annually appointed by the Trustees, consisting of five citizens at large, with a member of the Board to act as Chairman, who shall be invited to examine the Library and make report of its condition. The members of the Committee of examination for the year 1858, were J. M. Beebe, Esq., Rev. Edward E. Hale, O. W. Holmes, M. D., Hon. W. J. Hubbard, and Hon. O. Stevens; W. W. Greenough, Esq., on behalf of the Trustees, acting as Chairman. The duty devolving upon the Examining Committee, the present year, has been more than usually important, owing to the great increase of the Library, and its transfer to the new building. Their report will furnish ample testimony, to the City Council, of the diligence and fidelity with which that duty has been performed.

The past year has been the most important year in the history of this Institution. On the first day of January, 1858, the erection of the NEW LIBRARY BUILDING being substantially completed, it was, with interesting and appropriate public ceremonies, surrendered by the Commissioners to the City Government, and committed by the Government to the care of the Trustees. An unusually genial day increased the attractions of the occasion; and the Trustees are under the impression that, of the immense crowd assembled to witness the dedication of the Institution to the great cause of intellectual and moral improvement, there was not an individual, who did not feel that the expense bestowed on its

foundation and endowment, and necessary for its support, had been wisely incurred.

* * * * * * *

The statements of the condition of the Library; of its removal to the new building; of the progress made in preparing the full Catalogue on Cards,—a truly Herculean labor; and the printed index of the same,—also a task of no ordinary magnitude; of the amount of the circulation, and of the various incidents in the history of the Institution during the past year, are made in such detail in the reports of the Examining Committee and in that of the Superintendent, as to supersede the necessity of their being dwelt upon by the Trustees. They feel that they may, with propriety, confine themselves to a few general remarks on some of the more prominent topics.

In the first place, they deem it their duty to renew their acknowledgments to the greatest benefactor of the Institution, JOSHUA BATES, Esq., of London, whose judiciously exercised liberality in the original establishment of a fund of FIFTY THOUSAND DOLLARS, the Library was first placed on a permanent foundation, while his munificence in a further endowment of *Fifty thousand dollars*, to be expended in books as soon as they could be purchased with proper discrimination, has enabled the Trustees to open the Library, under the most favorable auspices. In the last annual report of the Trustees, it was stated that one hundred and forty-two cases of books, containing about twenty-one thousand volumes, had been purchased under Mr. Bates's donation, and received at the Library. In the course of the present year, 3,826 volumes have been received from the same source, and further ample supplies have been bought or ordered. The City, in this way, has been put in possession of a large collection of extremely valuable books, at the very commencement of the operations of the Library.

* * * * * * *

Another most important and interesting occurrence in the course of the year, has been the donation of the Library and manuscripts of the late Hon. NATHANIEL BOWDITCH, for which the City is indebted to the liberality of his sons. When it is considered that this collection, comprising 2,550 books, 487 pamphlets, 104 maps and charts, was in course of formation during the whole life-time of Dr. BOWDITCH; that it contains the scientific materials which he brought together in aid of those researches and productions which placed him in the

front rank of the philosophers of the age; and especially that it includes *twenty-nine volumes of his own manuscripts*, it is not easy to measure the value of this donation. The Trustees, not less in deference to the intimated wish of the liberal and enlightened donors, than in conformity with their own judgment, have deemed it proper to keep this invaluable collection together in one department of the Institution, under the name of the *Bowditch Library*, and to reserve it for consultation and reference *in the building*. There it will permanently remain, an abiding source of instruction to all engaged in scientific research, and an imperishable monument to the great name with which it is associated.

The Trustees embrace with satisfaction this opportunity of making their grateful acknowledgments to the Commissioners of the Royal Patent Office of Great Britain, for the donation of a set of the great work now in course of publication under their authority, and containing the specifications of all the PATENTS TAKEN OUT IN GREAT BRITAIN. This extensive and valuable work is intended to include the specifications entire, and accompanied by full drawings and plans, of all inventions for which letters patent have been issued in England from 1617 to the present time. It is estimated that the series, which will be completed within about two years, will make 500 volumes of text in imperial octavo, and 500 volumes of plates in folio. Only 200 copies have been printed, and it has been said, that each copy complete to 1860, will have cost the British Government not less than $10,000. Not only for its extent, but also for its importance to the progress of the Arts, this may be regarded as one of the most extraordinary literary undertakings of any age. To no country in the world, not even to England, is it of more interest than to the United States, where inventive genius is so rife and active. The usefulness of the work is greatly enhanced by the admirable and elaborate indexes, which have been prepared by Mr. Bennet Woodcroft, Superintendent of Specifications, and published for the whole series. They are contained in nineteen volumes imperial octavo, and will enable any one to find whatever patent he seeks, if he knows either the name of the patentee, the date of the patent, or its subject matter.

* * * * * * *

Ours is the only copy in New England, and there are, I believe, but four others in the United States.

This great donation was procured for the Library at the suggestion, and through the zealous and obliging intervention

of JOSEPH STORY, Esq., late President of our Common Council, whose application for it was greatly promoted by the present chief magistrate of the United States, then Minister at the Court of St. James.

* * * * * * *

A very large number of books, pamphlets and newspapers, has, as heretofore, been presented to the Institution by individual benefactors. These donations have frequently been considerable in amount, and even when confined to a single volume or tract, often valuable, occasionally highly so, and always acceptable, as evincing the friendly interest of the donor. Among the accessions to the Library from this source, the Trustees have much pleasure in alluding to the donations of more than a thousand volumes presented to the Library as a *New Year's gift* by a large number of individuals, in pursuance of a resolution adopted by acclamation on the part of the multitude assembled at the dedication of the new building on the 1st of January. Among those to whose liberality manifested in this way, the City is particularly indebted, the Trustees cannot omit to mention the MARSHALS OF THE DAY, who, besides rendering the most efficient aid in that capacity, raised a subscription of one hundred and fifteen dollars to be expended in the purchase of some valuable work or works as their joint *New Year's gift* to the Library. Considering the character of the Institution as a public establishment, in which the community at large will enjoy greater advantages than have ever been offered in any other case to the population of a large city, the Trustees venture to suggest to such of their fellow citizens at large as can afford it, the expediency of making an annual present to the Free Public Library of at least one good book. This might be done by many thousands of the citizens of Boston, without any inconvenience; and, besides greatly adding to the stores of the Library, would tend to extend and strengthen the sympathy of the people at large in its welfare.

Among the individual donations to the Library, the Trustees would make grateful mention of a considerable number of valuable books and pamphlets, given by Miss ELIZABETH BELKNAP, comprising a large number of volumes, besides tracts, some of which are from the library of her honored father, the late Dr. Jeremy Belknap, who fills a place of so much distinction among the pioneers of American History. The Library is under great obligations to SAMUEL G. WARD,

Esq., for a highly valuable and unique donation of 84 volumes in folio.

A complete set of Niles' Register has been received from Hon. S. H. WALLEY; a set of the same work from Mrs. T. E. CHICKERING; a set of the Journal of the Franklin Institute from Mrs. C. F. CHICKERING; a set of the works of Voltaire from R. H. EDDY, Esq.; 107 volumes of a miscellaneous character from Dr. J. MASON WARREN; 127 volumes from J. D. W. WILLIAMS, Esq.; and from the Hon. RUFUS CHOATE a set of the Revised Statutes of the Commonwealth; of the Statutes at large enacted since the revision, and of the Reports of the Supreme Judicial Court of Massachusetts, in all 74 volumes.

The liberality of the friends of the Library has not been confined to the donation of books. In the course of the past summer an extremely valuable ORIGINAL PORTRAIT OF FRANKLIN, executed during his residence in Paris as the American Minister, by Duplessis, was presented to the City by EDWARD BROOKS, Esq., to be deposited in the Library. This painting is of great beauty as a work of art; is in perfect preservation, and may be regarded as the most authentic and satisfactory likeness of the great American Philosopher, Statesman, and Philanthropist.

* * * * * * *

The great hall of the Library has also been enriched, during the past season, by a highly pleasing work in marble, the "ARCADIAN SHEPHERD BOY," executed by William W. Story, Esq., whose talent as a sculptor had already been signally manifested in the monumental statue of his father, the late honored and lamented Mr. Justice Story. The "Arcadian Shepherd Boy" will, it is believed, be deemed fully to sustain the reputation of the accomplished artist. It was presented to the City, with a view to its being deposited in the Library, by a number of gentlemen uniting their subscriptions for that purpose.

* * * * * * *

The Trustees regard it as one of the most pleasing and hopeful features of the establishment, that its advantages are equally open to both sexes. Every thing in their power has been done by the Trustees to encourage the resort of both sexes to the Institution, whether for the loan or consultation of books. More than half the assistants employed in the Library are females, and a separate reading room for LADIES

will be opened, if it is found desirable. By nothing has the administration of the Library been more signalized than the order and decorum which have uniformly prevailed among those frequenting it.

* * * * * * *

With the accessions of the present year, the Library contains 70,851 volumes, besides 17,938 pamphlets and other articles. This is certainly a very respectable number. It places the collection among the first as to size in America. The *number of volumes* is, however, a very imperfect indication of the value of a library. The books are to be judged by their appropriateness for the purposes of the Institution. Tried by this standard, the Public Library is one of great excellence. It is not a fortuitous aggregation of books, nor is it one made for display, or to gratify the curiosity of scholars or bibliomaniacs. It has been gathered with a well-defined purpose, upon a system judiciously formed and steadily pursued. The purpose was to make the best collection possible, with the means at the disposal of the Trustees, for the practical every-day wants of the people of Boston.

The progress of the Institution has surpassed the warmest anticipations of its founders. It is rich in many departments, heretofore almost inaccessible to the American students. It would probably be difficult to select the same number of books, better adapted to the great end of sustaining and directing the mental activity awakened by the noble system of public instruction of which Boston is so justly proud.

APPROPRIATIONS

FOR THE FINANCIAL YEAR

1859-60,

AND AN

ESTIMATE OF THE WAYS AND MEANS

OF MEETING THE SAME.

By the fifteenth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an Estimate of the amount of money necessary to be raised for the expenditures of the then ensuing financial year, under the respective heads of appropriation; together with an Estimate of the Ways and Means of paying the same.

Such Estimates were duly made and laid before the Council in February last; they were referred to a special Committee, by whom an order was reported which finally passed the City Council.

That order was in substance as follows:

It is hereby ordered by the City Council, That to defray the Expenditures of the City of Boston, and the County of Suffolk, for the financial year which will commence with the first day of May, 1859, and end with the last day of April, 1860, the following sums of money be and the same are hereby respectively appropriated, for the objects and purposes as explained in the Auditor's Estimates hereto annexed—that is to say:

ARMORIES.—For Rent of Armories, Gas Light, &c., provided for the City Volunteer Militia, as required by Act of April 26, 1853, *N.B. The State refunds to the City a portion of what we pay for Rent of these Armories.*	$5,500 00
ADVERTISING AND NEWSPAPERS.—For subscription to ten Daily Newspapers, and for advertising in the same, - - -	3,000 00
ANNUITIES. — For payment of Annuities granted by the City Government at sundry times, to various individuals, in settlement of Claims for damages on various accounts,	580 00
BELLS AND CLOCKS.—For repairs, winding up, regulating and general care of seventeen public clocks; and for ringing eight church bells in different parts of the City, to denote the hours of the day, - -	2,000 00
BURIAL GROUNDS. — For Care and Improvement of the several Burial Grounds belonging to the City, excepting that at Mt. Hope; Care, Housing and Repairs of the Funeral Cars and Harnesses, and other contingent expenses of the City Registrar's Department, - - - - - - -	3,500 00
BRIDGES.—For repairs of the three Bridges leading to South Boston, and the two Bridges between East Boston and Chelsea, *as per Estimates*, - - - - - - - -	14,600 00
BOSTON HARBOR.— For cost of Manning, Supplies and Repairs of the Harbor Master's Boat, and the other contingent expenses of that Department, which includes the preservation of the Islands and Channels, and keeping the Harbor free from Ice and other obstructions, - - - - - - -	4,000 00
BACK BAY. — Amount required to pay for Materials and Labor necessary in carrying out the City's proportion of the Contract with the Commonwealth relating to the Improvements on the Back Bay, - -	15,000 00
Amount carried forward,	$48,180 00

Amount brought forward,	$48,180 00
COUNTY OF SUFFOLK.—For the usual gross expenditures on County accounts, such as Salaries of the Judges and Clerks of the Superior and Police Courts; Assistant Clerk in the Supreme Judicial Court; Keepers of the County Court House, Registry of Deeds and Probate Offices; Witness, Jurors and Coroners' Fees and other Court Expenses; Keeping in Repair and Furnishing the Court House, the Jail, the Registry of Deeds, and the Probate Office, including Fuel, Lights, Printing, Stationery, &c., -	200,000 00
COMMON, &c. — For Care and Improvements on the Common, Public Garden, Malls and Public Squares in the City proper, and in South and East Boston; including Care of the Trees on the Streets and the Salary of the Superintendent, - - - - - - *Provided, that no part of this appropriation shall be expended in grading the "Parade Ground."*	15,000 00
CITY DEBT. — For the Annual Appropriation for the reduction of the City Debt, as required by the 9th section of the Ordinance on Finance, - - - - - -	220,000 00
ENGINE HOUSES. — For Rent and Repairs of Engine, Hook and Ladder and Hose-Carriage Houses, - - - - - - -	4,000 00
EXTERNAL HEALTH DEPARTMENT.— For the expense of Manning, Supplying and Keeping in Repair the Yacht "*Quarantine,*"	2,500 00
ENGINEERS' DEPARTMENT. — For the Incidental Expenses of the Civil Engineer's Department, exclusive of the Salaries of the Chief Engineer and the Assistant, which are charged to Salaries, - - - - - -	6,000 00
FIRE DEPARTMENT.—For payment of the Assistant Engineers, Officers and Members of the Fire Department, and all other Inci-	
Amount carried forward,	$495,680 00

Amount brought forward,		$495,680 00
dental Expenses of the same, excepting the Salaries of the Chief Engineer and Clerk of the Department and expense of the Telegraphic Alarm system; *per annexed estimate,* - - - - -	103,800 00	
For the Salary of the Superintendent of the Telegraphic Fire Alarms and his Assistants, and all other expenses of operating and keeping the same in order, *per estimate,* - - - - -	8,000 00	
		111,800 00
INTERNAL HEALTH DEPARTMENT. — For expense of Sweeping and Cleaning the Streets, Lanes and Squares; collecting the House Offal; Abating Nuisances; Care and Keeping of about eighty Horses in the City Stables; Construction and Keeping in Repair the Carts, Wagons, Harnesses, &c., required by this Department, and by that for Paving and Repairs of Streets, - -		133,000 00
INTEREST. — For payment of the interest on the City Debt (*exclusive of the Water Debt,*) and on such Temporary Loans as may be needed during the year, in anticipation of the Taxes, - - - - -		200,000 00
N. B. The Interest on the Water Debt is provided for under the head of Water Works.		
INCIDENTAL EXPENSES. — For Fuel, Light, Furniture, &c., for the Public Offices; payment of Rewards; cost of Public Celebrations, including 4th of July; expenses of Committees; Entertaining Strangers; Municipal Elections; Legal Expenses and Judgments against the City; Support of Paupers in the State Lunatic Hospitals and elsewhere; Carriage Hire; care and cleaning of the Public Offices, and all other expenditures not provided for under some other head, - - - - -		65,000 00
Amount carried forward,		$1,005,480 00

Amount brought forward,	$1,005,480 00
LAMPS. — For the cost of Gas, Oil, Fluid, Gas Fixtures, Wickings, Lanterns, Lighting, Ladders, Torches, and all other incidental expenses of Lighting the City, excepting the Salary of the Superintendent and his Clerk, which are charged to the appropriation for Salaries, - - - - - -	146,000 00
LIBRARY. — For Salaries of the Superintendent, Librarian and Assistants; for the purchase of Books; cost of Fuel, Light, Furniture, and other incidental expenditures for carrying on the Public Library, *per estimate of the Trustees,* - - - - - -	20,000 00
LINCOLN SCHOOL HOUSE, in Ward XII., For completing this House, - - -	7,000 00
MARKETS. — For the contingent expenses of the two Markets, such as Fuel, Light, Police, Night Watch, Public Scales and Weigher, and all other incidental expenses of the establishments, except the Salary of the Superintendent, and the expense of keeping the buildings in repair, which are provided for elsewhere, - - - - -	3,800 00
MILITIA BOUNTY. — For the annual compensation to the City Volunteer Militia, for their services, as provided for by the Acts of May, 1849, and April, 1853, - - *N. B. Whatever is advanced by the City on this account is reimbursed by the State.*	10,000 00
OVERSEERS OF THE POOR. — For the gross expenditures of this Board, *as per estimates,* all their income for the support of the poor of other towns and cities, and for the burial of the State's Poor, being paid into the City Treasury, - -	60,000 00
OLD CLAIMS. — For the payment of such bills and accounts against the City as have been audited and allowed in former years; but which, not having been called for in	
Amount carried forward,	$1,252,280 00

Amount brought forward,	$1,252,280 00
those years, must be re-provided for in this appropriation bill, - - - - -	5,000 00
This amount is offset by the item of "Unclaimed Drafts" in the Estimates of Income.	
N. B.—At the close of every Financial Year, all unexpended appropriations, and all other balances remaining in the Treasury, are absorbed by the Sinking Fund, in conformity with the requirements of the ninth section of the Ordinance on Finance; R. O., page 163. *The necessity of this appropriation will be apparent when it is considered that, in consequence of the above requirement, there will be, virtually, no money at the control of the Treasurer at the commencement of the year* 1859–60, *to meet these outstanding claims, except what is appropriated by the present order.*	
PAVING, GRADING, AND REPAIRS OF STREETS. — For the usual expenses of Paving, Repairing, and Grading Streets, Laying Side Walks, &c., exclusive of the Salary of the Superintendent, - - -	186,000 00
POLICE. — For the general expenses of the Police Department, exclusive of the salaries of the Chief and his Deputy, *as per estimates of the Chief of Police,* all the income from the Department for extra services, attendance on Theatres, &c., being paid into the City Treasury, - - -	229,700 00
PUBLIC INSTITUTIONS. — For the gross expenditures required for carrying on the Institutions at South Boston and Deer Island, viz: the Houses of Industry and Reformation; the House of Correction, and the Lunatic Hospital; including the Salaries of the Masters, Matrons, and Superintendents; the ordinary repairs of the Buildings, and all other incidental expenses, *as per estimates,* all the income from the	
Amount carried forward,	$1,672,980 00

Amount brought forward,			$1,672,980 00
labor, board of inmates, or other sources, to be paid into the City Treasury, - - -			169,900 00
PUBLIC BUILDINGS.—For the ordinary repairs on the Public Buildings and Wharves belonging to the City, exclusive of the School Houses and the County Buildings, which are otherwise provided for, - - - -			22,500 00
PRINTING AND STATIONERY.—For the Printing, Binding, Stationery, &c., required by the City Council and in the Public Offices,			11,000 00
QUINCY SCHOOL HOUSE. — Rebuilding this house, - - - - - - -			30,000 00
RESERVED FUND.—For this amount, to be reserved for such purposes only as the City Council may hereafter decide to appropriate it, by special orders, - - -			45,000 00
SCHOOLS.—For the expenses of all the Public Schools, such as Salaries, Fuel, apparatus for Warming and Ventilating, ordinary Repairs of School Rooms and School Houses; Furniture, Books, Printing, Stationery, Maps, Philosophical and other apparatus; care and cleaning the Houses, and other incidental expenses, *as per estimates of the School Committee,* viz:			
GRAMMAR AND HIGH SCHOOL DEPARTMENT:			
Salaries of the Instructors, - -	$182,100		
Incidental expenses, as above stated, -	45,000		
Salaries of the Superintendent, and of the Secretary of the Board, - -	3,500		
Extra Repairs, Alterations, and Improvements of Houses, - -	10,000		
		$240,600	
Amounts carried forward,		$240,600	$1,951,380 00

Amounts brought forward,		$240,600	$1,951,380 00
PRIMARY SCHOOL DEPARTMENT:			
Salaries of Instructors, - -	$94,000		
Incidental expenses and ordinary repairs on Houses,	33,000		
Additional Seats in some Houses, -	5,000		
Extra Repairs and Alteration of Houses, - -	5,000		
		$137,000	
			377,600 00
STEAMBOAT.—For expense of running and keeping in repair the Steamboat Henry Morrison, used for conveying prisoners, paupers, &c., from the City to Deer Island; and State Paupers and supplies to and from Rainsford Island, - - - - - -			8,000 00
STATE TAX.—For the City's proportion of the State Tax for 1859, - - - -			100,000 00
SEWERS AND DRAINS.—For constructing new Common Sewers, and Drains, and Repairing old ones; new Culverts for Street Drainage, and all other expenses of this Department; all the income from assessments on those bound to contribute to the cost of these works, being paid into the City Treasury, - - - - - -			35,000 00
SALARIES.—For payment of the Salaries of the Mayor, City Officers, Permanent, Per diem, and Assistant Assessors; Permanent and Temporary Clerk Hire in the Offices of the Treasurer, Auditor, City Clerk, City Registrar, Assessors, &c., - - - -			80,000 00
UNLIQUIDATED STREET CLAIMS.—For payment of outstanding demand against the City, on account of Widening and Extending Streets, being for claims which have			
Amount carried forward,			$2,551,980 00

Amount brought forward,		$2,551,980 00
accrued for work done under the direction of Committees of previous years, but not yet liquidated, - - - - - - -		50,000 00
WIDENING AND EXTENDING STREETS. —For the expenses attending such Widenings and Extensions as it may be necessary to make, *and to pay for,* during this financial year, - - - - - - - -		50,000 00
WATER WORKS.—For the necessary expenditures for extension and for carrying on the Water Works, *as per estimate of the Cochituate Water Board,* - -	$105,100	
For interest on the net cost of the Water Works, - - -	300,000	
		405,100 00
		$3,057,080 00

And it is further ordered, That no expenditures of money for any purpose not contemplated in the present appropriation bill, or which may not be fairly considered as provided for in some one of its specific appropriations, shall be allowed until special provision is made therefor by a vote of the City Council; *provided, however,* that any sums of money which may be subscribed or contributed by individuals, to promote the object of any of the foregoing appropriations, and which form no part of the estimated income of the City, shall be strictly applied according to the intention of the contributors, and shall be credited to said appropriation accordingly.

Estimated Expenditure as above, - - -	$3,057,080 00
Estimated Income, - - - - - -	704,720 00
Balance to be provided for by Taxation or otherwise, - - - - - -	$2,352,360 00

To meet the above requisition a gross tax was ordered to the amount of - - - - - - -	$2,500,000 00
From which deduct, for losses, abatements and amounts which will not be *realized* in time to meet the Expenditures of the year, say	147,640 00
We have the amount required, viz: - -	$2,352,360 00

WAYS AND MEANS.

An Estimate of the Ways and Means of meeting the Expenditures of the City of Boston and the County of Suffolk, for the financial year 1859–60.

Commencing with the first day of May, 1859, *and ending with the last day of April,* 1860.

ARMORIES.—Amount receivable from the State, for rent of Armories furnished by the City for Volunteer Militia, as required by law, - - - - - - - -		$4,500 00
BURIAL GROUNDS.—From Fees, &c., collected from Funeral Undertakers, - -		300 00
COUNTY OF SUFFOLK.—For Fines, Costs, Fees, &c., payable into the City Treasury, by the Officers of the various Courts; by the Sheriff of the County, and by the Commonwealth, - - - - - - - -		60,000 00
EXTERNAL HEALTH.—Estimated amount to be received from the Port Physician, being the legal fees collectible by him from vessels boarded and inspected on their arrival here from foreign ports, - - -		200 00
FEES, &c.—From the City Clerk for Fees for Recording Mortgages of Personal Property, Joint Stock Companies and Mechanics' Liens, - - - - -	$800 00	
For the use of Faneuil Hall, including the cost of lighting and warming it, -	100 00	
Amounts carried forward,	$900 00	$65,000 00

Amounts brought forward,	$900 00	$65,000 00
Licenses for Intelligence Offices, Certificates under the City Seal, and other items from City Clerk's Departm't,	20 00	
Licenses for Bowling Alleys and Billiard Rooms, -	300 00	
From City Registrar, for Certificates of Marriage Intentions, - - - -	1,150 00	
		2,370 00
FIRE DEPARTMENT.—From sale of old apparatus, and other items of Income from this Department, - - - - -		1,000 00
INTEREST.—Amount receivable for interest on Bonds and Mortgages, due to the City, and on outstanding Taxes, &c., - - -		55,000 00
INTERNAL HEALTH DEPARTMENT.—Amount receivable from this Department, accruing from the sale of House Offal, Street Manure, use of Teams employed by, and charged to, the Paving and other Departments; abating nuisances, &c., - - -		20,400 00
LAMPS.—For collections from the Police, Fire and other Departments, for supplies of Oil or Fluid, furnished to them by the Lamp Department, - - - - -		200 00
LICENSES.—*See Fees and Police.*		
LIBRARY.—Estimated Income from sale of Catalogues, Fines collected, and other sources of Revenue, - - - - - - -		100 00
MILITIA BOUNTY.—Amount receivable from the Commonwealth, in reimbursement of what the City may be called upon to advance to its Volunteer Militia, under the requirements of the laws of 1849 and 1853,		10,000 00
MARKETS.—Fees for the use of the Public Scales, - - - -	$500 00	
Income from sales of Coal furnished to the tenants of		
Amounts carried forward,	$500 00	$154,070 00

Amounts brought forward,	$500 00	$154,070,00
the Market House, out of the stock purchased for the Market use, - - -	300 00	
		800 00
The Rents of the Markets are included under the head of Rents.		
OUTSTANDING TAXES.—Estimated amount receivable for outstanding Taxes, - -		60,000 00
OVERSEERS OF THE POOR.—Estimated amount receivable from this Board, for proceeds of Collections by them for the Support of the Poor of other Cities and Towns in this State, and from the State for the expenses of Burying State Paupers, *as per estimate of Overseers,* - - - - -		3,500 00
PUBLIC INSTITUTIONS.—Estimated Income derivable from the labor of the inmates; sales of old materials; support of patients, and all other sources of revenue, -		25,900 00
PAVING DEPARTMENT.—Amount receivable from this Department for sale of old materials, assessments on individuals for proportion of the cost of laying sidewalks, and all other sources of revenue from this Department, - - - - - - -		5,000 00
POLICE DEPARTMENT.—From the Chief of Police, in reimbursement of the expense of Police officers stationed at places of public amusement, and other places at the expense of the City, - -	$2,000 00	
Licenses for Trucks, Wagons and Carriages, - -	3,100 00	
Dog Licenses, - - -	900 00	
Other sources of Income, -	100 00	
		6,100 00
RENTS.—Amounts receivable for rents of the Old State House; the Market Houses; Jail Wharf, and other City Property, - -		100,000 00
Amount carried forward,		$355,370 00

Amount brought forward,		$355,370 00
SEWERS AND DRAINS.—Amount receivable from individuals for assessments on them for a portion of the cost of new Common Sewers; for the right to enter old ones; and for abatement of nuisances, -		15,000 00
SCHOOL FUND.—Estimated amount receivable from the State for the City's proportion of the Commonwealth School Fund, - -		6,200 00
STEAMBOAT.—Income from the use of the Steamboat Henry Morrison, in conveying Supplies, Paupers, &c., to the City and State Institutions at Deer Island, and at Rainsford Island, and for other services of the boat, - - - - - - - -		4,000 00
UNCLAIMED DRAFTS.—Amount of bills and accounts against the City, which will have been audited, allowed, and charged by the Auditor to their respective appropriations, and which will not be called for at the Treasury Office before the 1st day of May, 1860, *estimated at* - - - - -		5,000 00
N. B. The amount thus uncalled for will have to be provided for in the Appropriation Bill of the following year, under the head of "Old Claims."		
WATER WORKS.—Estimated revenue from the Water Rates, and from all other sources of revenue from this Department, *per estimate of the C. W. Board,* viz:		
Water Rates, - - -	$310,000 00	
Shutting off and Letting on Water for Waste, Repairs, &c., - - - - - -	1,750 00	
Shutting off, and Letting on, for non-payment of Rates,	1,200 00	
Rents and Sundries, - -	1,200 00	
Service Pipes, and Laying same	1,000 00	
Mortgage Notes, due and payable this year at the Treasury, say - - -	4,000 00	
		319,150 00
Estimated Income, - - - - - -		$704,720 00

Estimated Expenditures, as stated on page 260, - - - - - - -	$3,057,080 00
Estimated Income, as above, - - -	704,720 00
Balance, - - - - - - -	$2,352,360 00
Tax required, - - - - - - -	$2,500,000 00
Deduction for abatements, losses, &c., -	147,640 00
	$2,352,360 00

AN ACCOUNT

OF THE

REAL AND PERSONAL PROPERTY

OF THE

CITY OF BOSTON,

ON THE THIRTIETH DAY OF APRIL, 1859.

BONDS, NOTES, AND MORTGAGES.

Bonds and Mortgages, received on account of sales of Public Lands, as follows:

Neck Lands,		$308,465 06
City Wharf,		47,104 32
Jail Lands,		36,692 63
Providence Street Lots,		954 00
School House (*Crawley Lot*) East Boston,		3,737 00
South Boston,		37,520 00
South Street (*P. S. Ho. Lot,*)		2,275 00
		$436,748 01

Bonds, &c., on hand, 30th April, 1858,		$531,118 84
Amount cancelled by order of the City Council, a part of which (about $38,000) were replaced by new Bonds,	$45,575 91	
Instalments collected this year,	279,297 95	
		324,873 86
		$206,244 98
New Bonds received this year,		230,503 03
Total as above,		$436,748 01

LANDS, BUILDINGS, ETC.

On the 30th of April, 1859.

THE COMMON and MALLS, containing forty-eight and one quarter acres, exclusive of the Cemetery, which contains one and one quarter acres. The length of the fence around the Common is one mile and one eighth.

FORT HILL.

PUBLIC GARDEN, on the west side of Charles street, containing about 1,000,000 feet. (Contiguous to the above is 230,000 feet of Flats, the fee of which is in the City. These flats are embraced in the limits of the receiving basin of the Boston Water Power Company, who have the right of flowage over them.)

FRANKLIN SQUARE, on the east side of Washington street, containing 105,205 feet.

BLACKSTONE SQUARE, on the west side of Washington street, containing 105,000 feet.

CHESTER SQUARE, on Chester Street, between Shawmut Avenue and Tremont street, containing 57,860 feet.

UNION PARK, between Shawmut Avenue, Tremont, Waltham, and Chelsea streets, containing 16,000 feet.

WORCESTER SQUARE, between Washington street and Harrison Avenue, containing 16,000 feet.

MAVERICK SQUARE, East Boston, containing 22,500 feet, of which 4,398 feet are enclosed.

CENTRAL SQUARE, East Boston, containing 49,470 feet; 32,310 of which are enclosed.

BELMONT SQUARE, East Boston, containing 30,000 feet enclosed.

TELEGRAPH HILL, South Boston, on which the Reservoir stands. Independent of the Reservoir, there is a lot containing about 190,000 feet, reserved for a Public Walk, and which is enclosed with an iron fence.

SQUARES on School street, in front of City Hall, containing about 10,200 feet.

LOWELL SQUARE, on Cambridge street, containing 5,772 feet.

TOWN SLIP, Purchase street, between Foster's and Rowe's wharves, rented for $62 50 per annum.

NECK LANDS—exclusive of Streets and Public Squares, viz:

South-east of Harrison Avenue.

Building and Wharf Lots, - - -	2,055,880 feet.
Dock Lots, - - - - - -	166,000
Reserved Lots, - - - - -	45,120
	2,267,000

Between Harrison Avenue and Washington Street.

Building Lots, estimated at - -	211,926 feet.
Reserved Lots, estimated at - -	25,896
	237,822

Between Shawmut Avenue and Tremont Street.

Building Lots, estimated at - -	158,932 feet.
Reserved Lots, estimated at - -	51,147
	210,079

North-west of Tremont Street.

Building Lots, estimated at - -	135,540 feet.

RECAPITULATION OF NECK LANDS.

SALABLE LOTS, estimated at - -	2,728,278 feet.
RESERVED LOTS, estimated at - -	122,163
Total, - - - - -	2,850,441

OTHER SALABLE LANDS, viz:

South Boston.—Between Old Road and Fourth; also between Fourth and First Streets, and K and O streets, the City owns about 1,056,051 feet of upland, independent of the territory occupied by the City Institutions.

South Boston.—Lot bounded on Dorchester, F and 7th streets, and the boundary line of Dorchester, containing about 85,400 feet.

Flats.—About 8,940 feet of flats on the west side of Charles street, at the foot of Mount Vernon street, part of which is occupied by the Engine House for Engine Company No. 4.

Tremont Street.—A lot on the west side, opposite the foot of Dover street, containing 5,138 feet.

Bradford Street.—512 feet at the foot of Washington Court; and 438 feet at the foot of Medford Court.

Gravel Farm.—In Dedham, containing 55 acres, 38 rods, with the buildings on the same. Rents for $80 per annum.—*Sold* 16*th May*, 1589.

WHARF LOTS.—At East Boston—A lot on Condor street, 70 feet on said street, running to Commissioners' line about 800 feet. Adjoining this is another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' line. The two make a front of 120 feet on Condor street.

Jail Wharf.—On Cambridge street, and continuation of Charles street, containing 31,476 feet, which is under a lease at $1,400 per annum, till 1st of April, 1860. This is part of the Jail Land Purchase.

Stone Wharf.—On Commercial street, adjoining Brown's Wharf, near Charlestown Bridge; contents 25,900 square feet of wharf, and 6,750 feet of dock, with a front of 94 feet, 6 inches on Commercial street.

PEOPLE'S FERRY—to East Boston.

All the property, real and personal, which the People's Ferry Company possessed on the 4th of March, 1859, with the exception of their Boats and franchise. This property consists of 17,360 square feet of avenue, 10,511 square feet of solid wharf inside the Ferry gates, and about 31,531 square feet of water lot between the sea wall and the Commissioners' line, making a total on the *Boston side* of 59,402 square feet of land.

On the *East Boston side* of the said Ferry, 80,600 square feet of avenue, solid wharf and water lot, taken by said People's Ferry Company from the Maverick Wharf Company, under and by virtue of their charter, and conveyed to the City by a deed from said Maverick Wharf Company.

The Drop, tank and all the buildings and other improvements situated on or attached to the said property.

☞ The People's Ferry Company have obligated themselves to maintain and operate the said Ferry for the term of ten years, at such rates of toll, and upon such terms and conditions, as the Board of Aldermen shall prescribe.

ISLANDS.

Deer Island.—Containing about 134 acres of upland, and about 50 acres of flats, with the new Brick Almshouse, two wooden Hospitals, Resident Physician's House, Barn, Wharves and Piers, Receiving Houses and Boat Houses on the same; Farming Utensils, Mechanics' Tools, Live Stock, Merchandise, Furniture, Provisions, &c., now used as a House of Industry and a Quarantine establishment—a detailed Schedule of which is on file in the Auditor's Office.

Great Brewster Island, in the town of Hull, containing about 16 acres.

STEAMBOAT HENRY MORRISON.

This Boat is 147 tons burthen. She was built in New York in the year 1854, and was purchased in May, 1855. She is under the charge of the Committee on the Institutions at South Boston and Deer Island, and is employed in conveying passengers, provisions, &c., to and from the City to the Deer Island Institutions. She also conveys Paupers, Provisions, &c., to and from the City to the State Hospital and Poor House at Rainsford Island, for which she is compensated by the State.

SCHOONER "*Quarantine,*" of 42 tons, with her small Boat, Furniture, and other appurtenances.

Boarding Boat, a five oared barge; two hired men are kept for her, the other labor being performed by inmates of the House of Industry.

Harbor Police Boat — a Sail Boat of about eight tons; also a Row Boat. Cost, including furniture, oars, anchors, iron ballast, cushions and compasses, about $450.

WATER WORKS.

Lake Cochituate. — Situated within the limits of the towns of Framingham, Wayland, and Natick, in Middlesex County. The extreme length of the lake in a direct line is 3½ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 650 acres. Also the

whole line of the Water Works, extending from the Lake, and continuing through a brick aqueduct, iron pipes, and stone tunnel of 11½ miles, to a Reservoir in Brookline, of about 23 acres of water surface, and from thence through about 110 miles of iron pipe to and through the City, to other Reservoirs in South Boston and East Boston. The whole net cost of these Works to the City (*including the Jamaica Pond Aqueduct and* $400,000 *for the New Main*, up to the 30th April, 1859, is $6,166,311 12, per statement on page 203. Included in this cost are the two *Compensation Reservoirs*, viz: one in Hopkinton, of about 576 acres of water surface, and one in Marlborough of about 300 acres of water surface, the cost of which, including the Water Privileges, Stone and Wood Factories, Saw Mills, Planing Mills, &c., was about $72,000. These two *Compensation Reservoirs* were purchased for a specific purpose; but being no longer required for that purpose, they have been disposed of, as well as the Jamaica Pond Aqueduct, and sundry other items of Real Estate, which were acquired in connection with the original purchases of Land and Water Rights for the construction of the Works.

PIPE YARD AND MACHINE SHOP. — On Federal (*late Broad*) Street, with tools and machinery, and other property therein for the use of the Department. This lot contains 9,192 feet, on which is a Brick Building used as a Machine Shop. The cost of the establishment, including Tools and Machinery, Stable, &c., was about $30,000.

N. B. In Report No. 40, *pages* 160 *to* 173, *will be found an account in detail of the whole property of the Water Works, as it existed on the* 30*th April*, 1852.

BUILDINGS, viz:

CITY HALL, on School street and Court square, with about 18,720 feet of land in front of the same.

The Building covers 6,010 feet; the east passage-way contains 1,660 feet; the west passage-way contains 410 feet.

COURT HOUSE, on Court street, and furniture in the same.

The area enclosed within the Court House fence measures 14,450 feet.

REGISTRY OF DEEDS AND PROBATE OFFICES, in Court square, covering about 2,380 feet of land. Furniture in the same.

CITY BUILDING, corner of Court square and Williams court, covering about 2,035 feet of land.
This Building is occupied by the Second Police Station; the Chief Engineer of the Fire Department; and the Magnetic Telegraph Fire Apparatus and attendants; the City Registrar and Superintendent of Burial Grounds; Superintendent of Lamps; and is also used as a Ward Room for the Citizens of Ward Four.

CITY HOSPITAL.—On Worcester and Springfield streets — known as the Lying-in Hospital, and purchased of the former proprietors at a cost to the City of $45,000. The Estate contains 40,000 square feet.—*Sold June*, 1859.

LIBRARY BUILDING AND LOT, on Boylston street, 107 feet front, extending back to Van Renssalear place, which opens at 215 Tremont street; whole contents of Lot, 23,384 feet; whole cost of the Lot, $107,627 00. The Lot and Building Cost about $367,000.—*See Appendix*, p. 245.

OLD HANCOCK SCHOOL HOUSE and Lot on Hanover street, containing about 4,890 feet, affording accommodations for Police Station No. 1; and five Primary Schools.

NEW STONE JAIL, on North Grove street, and on Charles street, containing within its enclosure 143,332 feet, with Lock-ups attached to the same.

RECEIVING HOUSE,—being a New Brick Building erected on the Jail lot, fronting on North Grove street, intended for the reception of unknown dead bodies; for holding Coroners' Inquests, &c.

FANEUIL HALL MARKET HOUSE, and Hall over the same, Rents, 1858–59, $55,462 95. The Building covers 27,012 feet of land.

FANEUIL HALL, and Market under it, containing about 8,250 feet; now rented at $10,211 24 per annum.

OLD STATE HOUSE and Lot, containing about 4,488 feet, Rents, 1858–59, $10,868 75.

BRIDGE ESTATE, so called, containing about 1,228 feet. This is a Wooden Building, at the junction of Tremont row and Court street, being one of the Estates purchased in 1847–48, for the purpose of widening those streets. It is now leased at $1,800 per annum, till 1st September, 1859.

STORE and LOT on south corner of Water street and Washington street, containing 1,508 feet, purchased in 1857 for

the purpose of widening Water street; now rents for $2,000.

CHOLERA HOSPITAL.—Wooden Building, located on the Neck Lands, on the easterly side of the Fair Grounds, ready at any moment to accommodate at least twenty patients, with 20 Iron Bedsteads and Bedding, and other Furniture; a detailed statement of which is on file in the Auditor's Office.

HOUSES No. 33 and 35 North Charles street, purchased by the Committee on Streets, in connection with the continuation of Charles street.

SOUTH BOSTON INSTITUTIONS, viz:

The House of Correction and the Lunatic Hospital.

These Institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the Workshops, Outhouses and other appendages, the Furniture, Farming and Mechanics' Tools and Utensils, Fire Engines, Provisions, Stock on hand for manufacturing and other purposes, Horses and other Live Stock, belong to the City; a detailed Schedule of which is on file in the Auditor's Office.

There is in the House of Correction Workshop a good Steam Engine and Boiler of 20 horse power, with Shafting, &c., for carrying the machinery of the contractors; and the necessary Apparatus for heating the Workshops and Chapel with Steam.

SCHOOL HOUSES, viz:

LATIN AND ENGLISH HIGH, on Bedford street, built in 1844. Lot 14,237 feet. (*The Latin School was established in* 1635, *and the High School in* 1821.)

Normal, (Old Adams) on Mason Street, built in 1848. Altered in 1852–53, so as to accommodate the Public Library, and the Normal School for Girls. Lot 5,962 feet.

New Adams, at East Boston, on Sumner and Lamson streets, built 1856, with an Engine House for the accommodation of Engine No. 13. Lot 14,000 feet.

Boylston, on Fort Hill, built in 1818. Rebuilt in 1852–53. Lot 7,305 feet.
Bowdoin, on Myrtle Street, built in 1848, 4,840 feet.
Brimmer, on Common Street, built in 1843, 6,305 feet.
Bigelow, on Fourth Street, South Boston, built in 1849–50, 12,958 feet.
Chapman, on Eutaw Street, East Boston, built in 1849–50, 10,000 feet.
Dwight, on Springfield Street, built in 1856, 19,150 feet.
Eliot, on North Bennet Street, built in 1838, 6,088 feet.
New Franklin, on Ringgold Street, built in 1859, 16,660 feet.
Old Franklin, on Washington Street, rebuilt in 1845, 15,446 feet.
Phillips, on West Centre Street, built in 1823, 5,533 feet.
Hancock, on Richmond Place, built in 1847, 15,958 feet.
Hawes, on Broadway, South Boston, built in 1823, 11,401 feet.
Lyman, on Meridian Street, East Boston, built in 1846, 13,313 feet.
Lincoln, on Broadway, near K Street, South Boston, built in 1859, Lot 17,500 feet.
Lawrence, on the corner of B and 3d Streets, South Boston, 1856, 14,655 feet.
Mayhew, on Hawkins Street, built in 1847, 7,311 feet.
*Quincy, on Tyler Street, built in 1847, 11,342 feet.
Wells, on Blossom Street, built in 1833, 6,870 feet.
†Winthrop, on the Johnson Lot in Tremont Street, built in 1854–55, 11,701 feet.

The Grammar School Houses occupy about 262,756 *feet of Land. The cost to the City for G. S. Houses and land, including Repairs, has been about* $1,268,000.

N. B. Some of these buildings furnish separate Rooms for the accommodation of Primary Schools.

PRIMARY SCHOOL HOUSES.

Forty-nine of brick, and four of wood, viz:

Brick House on Bennet Avenue, North Bennet Street, 1842, Lot 1,583 feet, 2 schools.
Broadway, S. Boston, *rear of Hawes Grammar School House,* 1840, 4,018 feet, 2 schools.

* *Destroyed by fire in March last. To be rebuilt immediately.*
† *The Johnson School House was built in* 1835, *taken down and rebuilt and name changed in* 1854.

Blossom Street, 1845, 2,151 feet, 3 schools.
Bumstead Court, (*Boylston Street,*) 1849, 2,504 feet, 4 schools.
Charter Street, 1847, (*additions in* 1854,) four schools.
Charter Street, (*in the rear,*) 1849, 3 schools, both Houses 5,233 feet.
Concord Street, (*Old Dwight School House,*) 1845, 10,773 feet, 5 schools.
East Street, (*Old Winthrop School House,*) built in 1835, 5,049 feet, 4 schools.
East Street Place, East Street, 1849, 2,743 feet, 4 schools.
East Orange Street, 1850, 2,500 feet, three schools.
Fort Hill, 1840, 1,639 feet, 3 schools.
Old Gun House, on Fort Hill, 1850, about 4,000 feet, 3 schools.
Fourth Street, So. Boston, 1850, about 6,000 feet, 4 schools.
*Friend Street, 1843, 1,694 feet, 1 school.
Genesee Street, 1848, 5,418 feet, 3 schools.
Groton Street, (*in the rear of the Franklin School House,*) 1852, about 4,567 feet, six schools.
Hull Street, *Snelling Place,* 1855, 4,799 feet, six schools.
Hanover Avenue, Hanover Street, 1842, 1,860 feet, 3 schools.
Hanover Street, (*rear Methodist Church,*) 1851, about 2,508 feet, 3 schools.
Hudson Street, 1850, 3,840 feet, 4 schools.
Joy Street, (*old Smith Gr. Sch. House,*) built in 1834, 2,108 feet, 2 schools.
Ingraham School House, (*See Sheafe Street.*)
Lane Place, Fort Hill, 1847, 2,662 feet, four schools.
Lane Place, 1852, 1,845 feet, 4 schools.
Lexington Street, E. Boston, 1846, 3,777 feet, three schools.

* *A Ward Room and Hook and Ladder House in this Building.*

Mather School House, on Broadway, built 1842, 10,132 feet, 9 schools.
Newbern Place, *Carver Street*, 1840, 1,669 feet, three schools.
North Margin Street, 1837, 1,655 feet, two schools.
Paris Street, East Boston, 1849, 4,693 feet, six schools.
Porter Street, East Boston, 1853, 7,500 feet, six schools.
Rutland Street, 1850, 7,830 feet, 6 schools.
Revere Street, 1839, 1,235 feet, 2 schools.
Revere and West Cedar Streets, 1843, 1,550 feet, 2 schools.
Silver Street, South Boston, 1848, 5,382 feet, six schools.
Sheafe Street, *Ingraham School House*, 1848, 2,347 feet, 3 schools.
Snelling Place, (*See Hull Street.*)
Southac Street, 1852, 3,742 feet, 4 schools.
South Margin Street, 1825, 1,587 feet, two schools.
Spring Street Place, 1839, 1,084 feet, two schools.
Sumner Street, E. Boston, (*Belmont Square,*) 1843, 2,260 feet, 3 schools.
Tileston and Short Streets, 1837, 1,452 feet, two schools.
Thacher Street, 1846, 1,988 feet, 3 schools.
Tyler Street, 1855, 3,900 feet, 6 schools.
Wall Street, 1853, 3,645 feet, 6 schools.
*Warren Street, 1854, 3,047 feet, 6 schools.
Webster Street, E. Boston, 1852, 5,040 feet, six schools.
Williams Street, 1847, 2,722 feet, 3 schools.
Washington Village, Ward XII., on the corner of Boston and Middle Streets, built by the Town of Dorchester, 1848, containing about 12,041 feet, cost to the City in 1855, $6,000, 3 schools.

* *An Engine House and Ward Room in this Building.*

PRIMARY SCHOOL HOUSES OF WOOD, viz:

Castle Street, 1,033 feet, 2 schools; Purchase Place and Lane Place, 1,043 feet, 2 schools; Western Avenue, Water Lot, 2,079 feet, 1 school.

The Primary School Houses occupy 184,240 *square feet of land. The cost to the City for these Houses and land has been about* $535,000.

POLICE DEPARTMENT.

The following articles are in charge of the Chief of Police, and are kept for use in his Department, viz:

A complete set of Telegraphic Apparatus connecting each Station House in the City, except No. 7, with the Chief's Office at City Hall. Cost of the same about $2,500.

Furniture, Bedsteads, Beds and Bedding, in the Eighth Station Houses, and Furniture in the Chief's Office.

Thirty-one Iron Stakes, with ropes, and thirteen with Iron Chains, say about 500 feet, used for the purpose of closing up streets, and for other purposes, on occasions which require such precaution.

About 250 fathoms Rope.

Two Sledge Hammers; Crowbar and Beetle.

Poles, Badges, Batons, Rattles, Hooks, and Clubs, used by the Police Officers.

Boat.—The Harbor Police Boat, 23 feet long, schooner rigged, built in 1855, eight tons measurement, with iron ballast, sails, rigging, and furniture; cost about $450, including two beds and two compasses; also a row boat.

STATION HOUSES, viz:

No. 1. In Old Hancock School Building, Hanover street.

No. 2. In City Building, Court Square.

No. 3. In a hired building on Leverett street.

No. 4. In hired rooms in Boylston square, rear of Boylston Market.

No. 5. NEW BRICK HOUSE on East Dedham street. Lot, 3,372 feet. Whole cost of House and Land, $15,024 11.

No. 6. BRICK HOUSE, Broadway, South Boston. This building also accommodates Engine Co. No. 2.

No. 7. BRICK HOUSE on Paris and Meridian streets, E. Boston. This building also accommodates Engine Co. No. 9, and Hydrant Co. No. 6, and is used as a Ward Room for Ward II.

No. 8. BRICK HOUSE on Commercial street, Ward I., covering 1,070 feet of land, fitted up in 1855. This is the HARBOR POLICE OFFICE. A House for Engine No. 8 is connected with this house.

FIRE DEPARTMENT.

ENGINE HOUSES.—Fifteen, located as follows, viz: one each on Salem, Commercial, Purchase, Wall, Hudson, foot of Mount Vernon, East, Shawmut Avenue, Washington, Warren (in Primary School House,) and Northampton streets; four at East Boston, and three at South Boston.

HOOK AND LADDER HOUSES.—One near the City Stable, on Harrison Avenue, Ward XI.; one on Friend street, in Primary School House, and one at East Boston.

FIRE ENGINES.—Twelve in active service, and one in reserve.

ONE STEAM FIRE ENGINE.—The *Miles Greenwood* — out of service.

ONE HOSE CARRIAGE for said Engine, with about 1,000 feet of Hose.

TWO STEAM FIRE ENGINES.—The *Eclipse* and the *Lawrence;* cost $3,500 each.

HORSES.—Two pairs of Horses for the same.

FUEL WAGON for the same, cost $125.

MAGNETIC FIRE ALARM APPARATUS, in the City Building. Whole cost over $25,000.

FIRE HOOKS.—Eight.

FIRE LADDERS.—Seventy-six, of different sizes.

HOOK AND LADDER CARRIAGES.—Three.

HOSE CARRIAGES.—Thirty-eight.

HOSE.—About twenty thousand three hundred feet of Leading and Suction Hose.

FIRE BUCKETS.—One hundred and eight.

THE ENGINES, HOSE, CAPS, BADGES, BUCKETS, AXES, TRUMPETS, and all the other Apparatus used by the Fire Department, are owned by the City, and are under

the care and control of the Chief Engineer of the Fire Department.

RESERVOIRS.—One hundred and thirty-three, of which thirteen are located at East Boston; seventeen at South Boston; and the balance in the different wards of the City. They contain from 300 to 400 hogsheads each, and are supplied by rain water from the roofs of buildings.

HYDRANTS.—For supplying water in case of fire. 886 in the City proper; 236 at South Boston, and 168 at East Boston. Total, 1,290. *An increase of* 16 *over last year. The Hydrants are located at an average distance of* 250 *feet from each other.*

INTERNAL HEALTH DEPARTMENT.

CITY STABLES.

The South Stables on Harrison Avenue, between Canton and Brookline streets, with a large and convenient *Depot*, built in 1849 for the reception and delivery of over 2,500 loads of House Offal per annum. The old *Depot* is now used as a Store House for the Wagons, and for other purposes.

The North Stables, on the "*Stone Wharf*," Commercial street, where part of the Horses and Carts are now kept.

The following Property, in charge of the Superintendent of Internal Health, is used by the Paving Department, and by the Internal Health Department, as occasions require.

87 Horses, and Harnesses for the same. 3 sets of Double Harnesses.
62 Carts for collecting Ashes, Street Dirt, Gravel and Stone.
24 One Horse Wagons, for collecting House Offal, &c.
5 Do. for Dirt from Cesspools.
70 Box Sleds, for collecting Ashes and House Offal.
3 Caravans, for carting Stone, &c.
2 Covered Wagons, used for conveying Prisoners and Paupers to and from the several Institutions, Station Houses, Railroads, Steamboats, City Prison and Jail.
1 set Runners for the same.
1 Omnibus for the same purpose.
1 Covered Wagon for conveying the sick. 3 Sleighs.
1 large Wagon for watering Streets. 3 Express Wagons. 2 Hay Cutters. 8 Rakes.
1 Light Buggy Wagon. 2 Wheelbarrows.

One Hand Cart. 1 Iron Chain. 14 Manure Forks. 3 Rakes.
86 Baskets. 209 Steel and Iron Shovels. 83 Steel Hoes.
4 Iron Bars. 90 Snow Shovels. 7 Hand Sleds for removing Snow. About 22 tons of Hay, and 7 of Straw.
About 2,100 feet Oak Plank. 1,800 feet Pine and Spruce Lumber. 90 doz. Spokes. 120 Hubs. 6 sticks Bedding Timber.
4 Desks. 9 Stoves. 1,800 lbs. new Horseshoes.
100 cords Street Manure. About 800 lbs. Axle Iron.
New Iron, about 9 tons. 8 Buffalo Robes. 1 Fox do. 1 Wolf do. 2 Drags. 4 Lanterns. 1 Riding Saddle and Bridle. 19 Picks. 14 Water Pails.
57 Spruce Poles. 16 spare Collars.
120 Broom Handles.
2 Chaise Harnesses. 3 Wagon do. 100 Buckets; 7 large Buckets. 8 Tubs, for Offal. 16 pairs Handcuffs.
3 Grind-stones. 6 large Iron Soup-house Kettles.
90 Woollen Blankets and Girts. 2 Chaises.
1 Two-wheel Carriage.
1 Snow Plough. 62 Brushes. 84 Curry Combs.
4 Halters. 5 Shaft Girts. 12 Snow Boxes.
About 12,000 bundles Broom Stuff—new and old.
2 spare Harnesses. 1 bbl. Patent Grease.
50 lbs. Sulphur. 60 lbs. Castile Soap.
30 galls. N. F. Oil. 4 pairs Cesspool Boots. 1 extra Pole.
31 Wheel Boxes. 2 Oil Cloth Coverings.
6 Street Blankets. 3 Ladders. 1 Tackle and Fall.
Lot Rubber Hose. 4 Goose Necks. 6 Leather Nets.
15 Watering Pots. 7 Ice Chisels.
2 sets Single Cart Harnesses. 5 pairs of Hames.
1 large Wooden Tool House. 2 Sluices for Reservoirs.
Stock and Tools in Wheelwright, Blacksmith, Paint and Harness Shops.
Bedding, Furniture, &c., in Chambers and Counting Rooms, north and south.
Stable Stock and Furniture.

Other articles in daily use by the Department, a Schedule of which is on file in the Auditor's Office.

☞ *Connected with these Stables, are Blacksmith, Wheelwright, and Harness Makers' Shops, in which all the Wagons, Carts, Harnesses, &c., used by the Internal Health and by the Paving Departments, are constructed and kept in repair.*

Prisoners and Paupers are conveyed to and from the Institutions at South Boston, and to the Deer Island Boat, by vehicles furnished by the City Stables.

Paving Department.

The following articles are in charge of the Superintendent of this Department.

73 Gravel Pickaxes. 147 Gravel Shovels.
64 Snow Shovels. 81 Ice Pickaxes.
97 Crack Hammers. 15 Crowbars. 13 Wheelbarrows.
24 Wooden Street Horses. 2 Stone Drags.
10 Paving Rammers. 2 Stone Rolls. 9 Hoes. 4 Ledge Drills.
8 Water Pails and Dippers. 4 Tool Chests.
2 sets of Stone Cutters' Tools.
9 Lanterns. 2 Lamp Fillers.
2 Levels. 3 Rakes. 11 Face Hammers.
4 Axes. 3 Hatchets. 1 set of Hoisting Blocks.
4 Trowels. 3 Small Hammers. 3 Chains. 1 Ladder.
7 Saws. 4 Squares. 2 Nail Hammers. 4 Planes.
3 Drawing Knives. 1 Adze. 9 Files. 4 Augers.
2 Cesspool Rods. 5 Paving Hammers.
227 Pickaxe and 75 Hammer Handles.
2 Cords White Oak Buts.
2 Chaises, Blankets, Mats, &c.

Sewer Department.

The following articles are in charge of the Superintendent of this Department, viz:

One Gwynne Pump, with 15 feet of seven-inch copper Suction Pipe, one copper Strainer, one Rubber Belt, and one eight-feet Driving Wheel, intended to be operated by Steam Engine.

One Common copper Pump, large size.

Lot of Copper Pump Pipe.

Three Copper Goose Necks. Fifty feet leather Engine Hose.

About 20,000 feet Old Lumber. Lot of wooden Centres for building Drains.

Common Sewers.

About 311,262 feet, laid by the City, and under its exclusive control.

Hay Scales.

One on South Stable Yard, Harrison Avenue, and one on Haymarket Square.

POUNDS.

One on South Bay Land; one at East Boston, and one at South Boston.

SCALES AND WEIGHTS.

In public use at the Market House.

STANDARD WEIGHTS AND MEASURES.

Two sets in charge of City Sealers; one set in the County Treasury Office, furnished by the State, in conformity with the act of 10th May, 1848.

LAMPS.

2,663 Gas, and 1,284 Fluid Lamps.

Ladders, Lamps, Oil Cans, Measures, Canisters, and other Furniture in use by the Department.

FURNITURE.

In the various Offices in City Hall, Offices in Niles' Block, City Building, Court House, Jail, Registry of Deeds, Probate Office, Cochituate Water Board and Civil Engineer's Offices; in the various School Houses owned by the City, and in several Rooms hired for Primary Schools.

BURIAL GROUND DEPARTMENT.

BURIAL GROUNDS.

Seven, viz: the *South*, on the Neck; the *Central*, on the Common; the *Granary* and the *Chapel*, on Tremont street; one on *Copp's Hill*; one at *South Boston*, and one at *East Boston*.

MOUNT HOPE CEMETERY.

Located in the towns of Dorchester and West Roxbury, about 5½ miles from the City. This Ground contains about 84 acres. It was purchased in August, 1857, for $35,000. Four hundred and twenty-seven lots had previously been sold; which lots are retained by the purchasers, with all the privileges and rights thereto belonging. The ground is being put in good order; and lots of 300 feet, all graded and fit for fencing, can be obtained for $100, and half lots in proportion. Grave lots are sold at $6 each; and an ample and well-provided square is appropriated for free burials. The property on hand, including 2 yoke of cattle and one horse, as per Schedule of the Superintendent, is valued by him at $1,309.

TOMBS.

Fifty-five in the South Burial Ground.

One Infant Tomb in the South Burial Ground.

Two Infant Tombs in the North Burial Ground.

One for Adults and one for Infants in the Granary Burial Ground.

One in the Chapel Burial Ground, for Infants.

One in the Central Burying Ground, for Infants.

Three Receiving Tombs at East Boston.

☞ *No graves are now allowed to be dug in the Cemeteries in the City proper.*

FUNERAL CARS AND HARNESSES.

Two serviceable, and three not worth repairing.

SHOVELS, SPADES, Pickaxes, Scythes, Iron and Wooden Rakes, Iron Chains, Hand Carts, Wheelbarrows, Ladders, and other Tools and Utensils in charge of the Superintendent of the Common and Public Squares, for the use of his Department, *as per Schedule on file in Auditor's Office.*

Ditto, in charge of the Superintendent of the Public Garden, and the Superintendent of Burial Grounds, *as per Schedule on file in Auditor's Office.*

Ditto in Mount Hope Cemetery.

AMERICAN FLAGS.

Two large American Ensigns, 12 yards each; one do., 8 yards, in care of the Chief of Police, and which are displayed on the Common, Faneuil Hall, and City Hall, on all public occasions.

STATEMENT OF THE FRANKLIN FUND

FOR THE ENCOURAGEMENT OF

YOUNG MARRIED MECHANICS,

As it stood 31*st December*, 1858.

Dr. Franklin, *in his Will, gave the inhabitants of Boston, in* 1791, *One Thousand Pounds Sterling, which he directed to be loaned in sums of not more than* £60, *nor less than* £15, *to one applicant, at* 5 *per cent. interest, to be repaid in annual instalments of* 10 *per cent. each. These loans are restricted to "Young Married Artificers, under the age of* 25, *who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character, from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."*

The Doctor calculated, (not anticipating any losses,) that the One Thousand Pounds would increase in the course of one hundred years, to one hundred and thirty one thousand pounds ($582,000); *and of this amount he would have the managers lay out* 100,000 *pounds in public works; and the remaining* 31,000 *pounds he would have contiuue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be* £4,610,000; *of which* £1,610,000 *was to be at the disposition of the inhabitants of the Town of Boston, and the balance to the Government of the State.*

Amount of Ten Bonds in the hands of William Minot, Esq., the Treasurer, *	$1,180 00
Amount deposited with Hospital Life Ins. Co.,	72,930 35
Amount deposited in Provident Inst. for Savings,	233 74
Amount deposited in Suffolk Inst. for Savings,	272 12
Amount 31st December, 1858,	$74,616 21
Amount 31st December, 1857,	70,764 41
Increase in 1858, (5.44 *per cent*),	$3,851 80

* *The office of the Treasurer of this Fund, William Minot, Esq., is in Minot's Building, No.* 39 *Court street. His account is examined every year by a Committee of the Board of Aldermen appointed for that purpose.*

The Increase of the Franklin Fund in the year 1858, it will be seen, has been $3,851 80. The following remarks relating to the subject are copied from the Daily Advertiser of the 20th September, 1856. *Will not some one give the "stitch in time?"*

The amount of £1000, at 5 per cent., compound interest, from Dec. 31, 1792, to Dec. 31, 1855, would become £21,625. At $4 44 this would be equal to $96,100. The actual amount falls short of this by $32,456.

The present amount, (31*st Dec.*, 1855,) of $63,644, at compound interest, at 5 per cent., will amount to $387,000 on the 31st of December, 1892—one hundred years from the beginning; when, according to Dr. Franklin's hope, it would have been £131,000, or $582,000. This would be a deficiency of $195,000.

The increase for the last year, (viz, $3,281,) was more than five per cent. on the amount at the beginning of the year. It was at the rate of 5.435 per cent. (*The increase in* 1856 *was equal to* 5.453; *in* 1857, 5.435; *in* 1858, 5.443.)

Accordingly, if the present principal continues to accumulate at this rate, thirty-seven years hence, when the original hundred years have expired, the amount will be $430,900. This will be $151,200 short of the expected amount.

If such means of safe investment could be found that the annual increase should be at the rate of six per cent., the amount at the end of the hundred years would be $525,400, or only $56,600 short of the expected amount.

Finally, if at the present moment, some public spirited and benevolent citizen or citizens, in regard for the memory of Franklin, should add a donation of $3,726 to the Fund; and if it should then be so invested that the annual increase should be at the rate of six per cent., the amount, thirty-seven years hence, at the end of the original hundred years, would be the full amount of $582,000, which Franklin expected. Of this sum, $444,000 would then be payable to the City of Boston, to be applied to public improvements, and the balance would form the nucleus of a new fund for future accumulation. In 1992, the expiration of the second century, the State of Massachusetts is to share in the distribution.

An addition of less than four thousand dollars to the fund now, would save a loss of nearly $60,000 thirty-seven years hence. Here "a stitch in time" saves (not nine, but) *fifteen.*

FRANKLIN'S SCHOOL MEDAL FUND.

This is a Legacy of BENJ. FRANKLIN, *in* 1790, *the interest on which, since* 1792, *has been invested in Silver Medals, and distributed at the Annual Examination, among the most deserving Boys in the* WRITING AND GRAMMAR DEPARTMENTS.

One Certificate of City Five per cent. Stock, payable in the year 1860, for $1,000 00

LAWRENCE HIGH SCHOOL FUND.

This is a Donation made by the late Hon. ABBOTT LAWRENCE, *of Boston, in the year* 1844, *the Interest on which is payable annually to the Sub-Committee of the* ENGLISH HIGH SCHOOL, *for the time being; and is by them distributed in Prizes for the best performances in various branches of Literature and Science in that Institution; and in such other Rewards to the Scholars in that School as the Committee shall recommend.*

One Certificate of City Five per cent. Stock, payable in the year 1865, for $2,000 00

LAWRENCE LATIN SCHOOL FUND.

This is a Donation made by the late Hon. ABBOTT LAWRENCE, *in the year* 1845, *the Interest on which is payable annually to the "Chairman of the Sub-Committee of the* PUBLIC LATIN SCHOOL, *for the time being," and is distributed in Prizes for the general encouragement of the Scholars, in such a way as the Sub-Committee of that School shall consider advisable.*

One Certificate of City Five per cent. Stock, payable in the year 1865, for $2,000 00

LATIN SCHOOL PRIZE FUND.

This is a Donation from a number of Gentlemen of Boston, in the year 1819, *the interest on which is invested in Prizes for distribution annually, among the most deserving Scholars in the* PUBLIC LATIN SCHOOL.

One Certificate of City Five per cent. Stock, $1,050 00

WEBB'S FRANKLIN SCHOOL FUND.

This is a Legacy of RUFUS WEBB, Esq., *in the year* 1828.
Mr. W. *was a* WRITING MASTER *in one of our Public Schools.*
The Income from this Fund is applied to the purchase of Books, &c., for the use of the Indigent Scholars in the WRITING DEPARTMENT OF THE FRANKLIN SCHOOL.

One Certificate City Five per cent. Stock, for	$1,000 00

SMITH FUND.

This was a Legacy of ABIEL SMITH, Esq., *of Boston, who died in* 1815, *to the* SELECTMEN *of the* TOWN OF BOSTON, *for the time being.*
The Income from this Fund is appropriated towards the expense of "the Free Instruction of COLORED CHILDREN, *in Reading, Writing and Arithmetic."*

One Certificate of City Five per cent. Stock, payable in the year 1860, for	$4,000 00
Seven Shares Suffolk Bank, Boston, par value,	700 00
Thirteen Shares in the Boston and Providence Railroad Corporation, par value,	1,300 00
Five Shares in the Rhode Island Bridge Co.,	250 00
	$6,250 00

POOR WIDOW'S FUND.

This is a Donation made by MRS. JOANNA BROOKER *and others, to the Selectmen of Boston for the time being.*
The Income from this Fund is paid over, in equal proportions, to the Aldermen of the City, and they distribute the same, at their discretion, for the relief of POOR WIDOWS AND SICK PEOPLE.

One Certificate of City Six per cent. Stock, payable in the year 1858, for	$1,500 00
One Certificate of City Five per cent. Stock, payable in the year 1865, for	1,166 66
	$2,666 66

LIBRARY FUNDS.

BIGELOW FUND.—*This is a Donation made by Hon.* JOHN P. BIGELOW, *in August,* 1850, *when Mayor of the City.*

The Income from this Fund is to be appropriated to the purchase of Books for the increase of the Library.

One Certificate of City Six per cent. Stock, for $1,000 00

Payable to the Chairman of the Committee on the Public Library for the time being.

BATES FUND.—*This is a Donation made by* JOSHUA BATES, *Esq., of London, in March,* 1853.

"The Income only on this Fund is to be, in each and every year, expended in the purchase of such Books of permanent value and authority as may be found most needful and most useful."

One Certificate of City Six per cent. Stock, for $50,000 00

Payable to the Mayor of the City for the time being.

PHILLIPS FUND.—*This is a Donation made by the Hon.* JONATHAN PHILLIPS, *of Boston, in April,* 1853.

The Interest on this Fund is to be used exclusively for the purchase of Books for the said Library.

One Certificate of City Six per cent. Stock, for $10,000 00

Payable to the Mayor of the City for the time being.

Besides the above, the following Cash Donations have been made to the Public Library, and the amounts have been appropriated to the purchase of books, according to the intention of the Donors, viz:

The late Hon. Samuel Appleton, - - -	$1,000 00
Mrs. Sally Inman Kast Shepard, - - -	1,000 00
James Brown, Esq., late of Cambridge, -	500 00
J. Ingersoll Bowditch, Esq., - - - -	300 00
Nathaniel I. Bowditch, Esq., - - - -	200 00
James Nightingale, Esq., - - - -	100 00

In addition to the foregoing Trust Funds, the City has an indirect interest in the following:

THE HAWES FUND.

Being a property left by JOHN HAWES, Esq., of South Boston, who died in 1829. By his will, made in 1813, he directed that the income of a portion of his Real Estate should be applied to certain benevolent purposes; among which were the endowment of places for religious worship, and the establishing and supporting of Public Schools in *South Boston*, in such way and manner, as, in the opinion of certain trustees, should most tend to the benefit and advantage of the inhabitants of said South Boston.

The income is derived from one-half of the rents of certain Real Estate, situated in South Boston and on the Neck, near the Roxbury line, in the City proper.

No report is made to the City Government by the Trustees of this Fund, but I understand that the amount of the income on the 1st of January, 1854, was $1,825 21

From which deduct the expenses of that Winter's School, say - - - - - - 429 56

Left in December, 1854, - - $1,395 65

THE BIRD FUND.

This is a property left by the late JOHN H. BIRD, Esq., of South Boston, who died in June, 1835. It consists of one half of his Real and Personal Estate, which was placed in the hands of Trustees.

By the terms of the Will, which is dated in January, 1835, *the Net Income* of this property is to be applied, after the death of his mother, to the "*support of a Seminary of the first order for the Education of Females, to be established and located in South Boston.*

No Report is made by the Trustees of this Fund to the Board of Aldermen, but I have learned that Mrs. Bird, the mother, has deceased, and that the whole fund is valued at about $22,000, the *income* of which is about $1,400. The income of one half of this is applicable to the support of the Seminary, as above provided.

OLD REPORTS.

GENTLEMEN having in their possession copies of the Financial Reports of the BOARD OF SELECTMEN, or of the COMMITTEES ON FINANCE OF THE TOWN OF BOSTON, *of a date prior to* 1818, will confer a favor on the City by handing them to the Auditor of Accounts, City Hall.

It is desirable to obtain, and preserve for the use of the City, one or more *Complete Sets* of the Printed Annual Reports of RECEIPTS and EXPENDITURES, from the commencement of the present series, which was in the year 1812.

Several numbers of these early Reports are yet wanted to enable the Auditor to make up *one perfect set* for the use of the City.

Copies of the Auditor's Reports, of the numbers mentioned below, will also be very acceptable, as few or none of them remain now on hand, and complete files, or odd numbers, are frequently called for.

To those gentlemen who have heretofore furnished the Auditor with desirable numbers of Old Reports, he takes this opportunity to tender his thanks.

REPORTS WANTED AT AUDITOR'S OFFICE.

Nos. 7 to 11, (1818 to 1823,) inclusive.
No. 13, 1824–25.
No. 19, 1830–31.
Nos. 22 to 26, (1833 to 1838,) inclusive.

TREASURER'S ACCOUNTS.

TREASURER'S OFFICE,
Boston, May 12th, 1859.

TO THE HONORABLE CITY COUNCIL.

GENTLEMEN:—I respectfully present herewith my accounts as City and County Treasurer for the financial year ending April 30th.

I remain, gentlemen,

Your obed't servant,

FREDERIC U. TRACY,

City and County Treasurer.

CITY OF BOSTON.

In Common Council, May 12, 1859.

Referred to the Committee on the Treasury Department.
Sent up for concurrence.

J. P. BRADLEE, *President.*

In Board of Aldermen, May 16, 1859.

Concurred.

SILAS PIERCE, *Chairman.*

DR. CITY OF BOSTON, *in Account Current from May* 1, 1858,

1859. April 30.	To Cash paid on Mayor's Drafts, and charged to the following appropriations, viz:		
	Annuities, - - - - -	1	$507 66
	Armories, - - - - -	2	5,200 00
	Advertising, - - - - -	3	2,750 00
	Bells and Clocks, - - - -	4	1,487 30
	Burial Grounds, - - - -	5	3,203 70
	Bridges, - - - - -	6	54,117 96
	Boston Harbor, - - - -	7	2,121 92
	Brimmer School House, - -	8	5,619 37
	Back Bay Improvement, - -	9	10,056 76
	Common, Malls, &c., - - -	10	18,056 05
	City Debt, - - - - -	11	5,000 00
	Chapman School House, - -	12	2,985 00
	Amount carried forward,		$111,105 72

to April 30, 1859, *with* FRED. U. TRACY, *City Treasurer*, CR.

1859. April 30.	By Cash received and credited to the following appropriations, viz:			
	Armories, from Commonwealth, - -		70	$4,600 00
	Bonds and Notes, Instalments on same, - -		71	279,297 95
	Burial Grounds, from City Registrar, - - -		72	469 00
	Bridges, for widening Federal Street Bridge, -	$2,000 00		
	sale of old materials,	600 00	73	2,600 00
	City Debt, for Permanent Loans obtained by order of City Council, exclusive of the Water Loans, - -		74	832,950
	City Registrar, for Publishments, - - -		75	1,172 50
	City Clerk, for License fees, &c., - - -		76	1,631 38
	External Health, from Port Physician, - - -		77	205 00
	Engineering, from City Engineer, - - -		78	16 50
	Fire Department, from Chief Engineer, for sale of old engines, &c.,		79	764 00
	House of Correction, from Directors of Public Institutions, - - - - -		80	24,851 37
	House of Industry, from Directors of Public Institutions, - - - - -		81	1,731 92
	Hay Scales, from Superintendent South Scales,		82	33 69
	Interest, on Bonds, Mortgages and Scrip, - -	$42,875 93		
	Bank Deposits, -	32,749 62		
	Rents, &c., - -	56 28		
	Taxes, - - -	6,868 82	83	82,550 65
	Internal Health, Contract for House Offal, - -	$5,000 00		
	sale of Manure, Ashes & Street Dirt, - -	2,931 52		
	Amounts carried forward,	$7,931 52		$1,232,873 96

DR. CITY TREASURER'S ACCOUNT, *continued.*

1859. April 30.	*To Amount brought forward,*		$111,105 72
	External Health, - - - -	13	2,363 93
	Engine Houses, - - - -	14	4,996 39
	Engineering, - - - -	15	5,467 36
	Fire Department, - - -	16	106,363 71
	Grammar Schools, - - -	17	56,569 96
	Grammar School House in Ward 11,	18	46,377 05
	Grammar School House in Ward 12,	19	50,000 00
	House of Correction, - - -	20	60,724 01
	House of Industry, - - -	21	84,601 79
	Internal Health, - - - -	22	118,106 69
	Incidentals, - - - - -	23	59,940 99
	Instructors of Grammar Schools, -	24	178,252 85
	Instructors of Primary Schools, -	25	90,647 13
	Lamps, - - - - -	26	134,445 85
	Amount carried forward,		$1,109,963 43

CITY TREASURER'S ACCOUNT, *continued.* CR.

1859. April 30.	*By Amounts brought forward,*	$7,931 52		$1,232,873 96
	Exchange and sale of Horses, - -	300 00		
	Removing Ashes for individuals, -	98 52		
	Abating Nuisances,	1,390 61		
	Work done for Public Lands, -	589 25		
	Fire Departm't,	185 00		
	Sewer Department, - -	727 33		
	Police Department, - -	97 75		
	Paving Department, - -	2,904 37		
	Common Department, -	163 50		
	House of Industry, - -	16 50		
	Back Bay, -	4,183 25		
	From Auditor, -	25 60	84	18,613 20
	Incidentals, sale of the copper plate of the Franklin statue, - -	$50 00		
	from Auditor, - -	259 35	85	309 35
	Instructors of Grammar Schools, interest on Trust Fund, - -		86	373 00
	Instructors of Primary Schools, from Auditor, - - - -		87	113 30
	Lamps, from Superintendent, - -		88	98 38
	Lunatic Hospital, from Commonwealth,	$20,183 74		
	Directors of Public Institutions, -	2,729 87	89	22,913 61
	Market, from Superintendent, for Coal delivered occupants of Market,		90	238 70
	Militia Bounty, from Commonwealth, - -		91	8,163 50
	Mount Hope Cemetery, for Lots sold, - -	$1,690 00		
	Graves, fees, &c.,	1,156 50	92	2,846 50
	Amount carried forward,			$1,286,543 50

Dr. City Treasurer's Account, *continued.*

1859. April 30.	*To Amount brought forward,*		$1,109,963 43
	Lunatic Hospital, - - - -	27	20,944 77
	Market, - - - - -	28	3,130 81
	Mount Hope Cemetery, - -	29	18,812 87
	Old Claims, - - - -	30	2,773 69
	Overseers of the Poor, - -	31	58,000 00
	Paving and Repairs of Streets, -	32	192,839 96
	People's Ferry Company, - -	33	125,000 00
	Police, - - - - -	34	220,048 17
	Public Buildings, - - - -	35	22,730 88
	Public Lands, - - - -	36	33,953 81
	Printing and Stationery, - -	37	7,792 33
	Primary Schools, - - - -	38	29,846 36
	Public Library, - - - -	39	23,807 84
	Sewers and Drains, - - -	40	38,239 03
	Amount carried forward,		$1,907,883 95

CITY TREASURER'S ACCOUNT, *continued.* CR.

1859. April 30.	*By Amount brought forward,*			$1,286,543 50
	Overseers of Poor,			
	from Commonwealth,	$1,378 50		
	Treas. of Overseers of Poor,	1,343 86	93	2,722 36
	Police,			
	from Chief of Police for Police services,	$2,039 70		
	stands in Hay-Market Square,	82 00		
	Carr'ge License,	350 00		
	Truck do.	3,500 00		
	Dog do.	470 00		
	Sparring do.	50 00		
	from Auditor, - -	10 93	94	6,502 63
	Public Buildings,			
	Sale of Essex Place S. Ho.,		95	2,500 00
	Paving and Repairs of Streets,	$7 29		
	Materials sold,			
	from Long Wharf, for Paving, -	517 14		
	assessment for laying Sidewalks, &c.,	10,837 69		
	Work for Public Lands,	165 35		
	Bridges, -	42 80		
	County, -	178 39		
	Pub. Build'gs,	113 82		
	Water Works,	298 40	96	12,160 88
	Public Lands,			
	from Superintendent of Sewers, -	$2,569 39		
	Rent of Agricultural Grounds, - -	1,400 00		
	Sale Old Building on Jail Lands, -	1,947 54		
	Land Boylston Street, - -	808 00		
	Newton Street,	1,345 50		
	Union Park, -	1,000 00		
	Camden Street,	25 00		
	South Boston, -	1,866 58		
	Tremont Street,	2,744 99		
	Shawmut Av. -	293 54		
	from Rent Jail Lands, -	69 19		
	Superintendent for Sewerage, -	166 00		
	Amounts carried forward,	$14,235 73		$1,310,429 37

DR. CITY TREASURER'S ACCOUNT, *Continued.*

1859. April 30.	*To Amount brought forward,*		1,907,883 95
	Salaries, - - - - - -	41	77,039 45
	Steamboat, - - - - - -	42	6,338 79
	South Bay, - - - - - -	43	95,366 80
	Station House in Ward 2, - -	44	15,500 00
	Temporary Loan, 1858–59, - -	45	643,000 00
	Temporary Water Loan, - -	46	170,500 00
	Unliquidated Claims for Widening Streets, - - - - - -	47	25,571 43
	Widening Streets, - - -	48	406,741 53
	Water Works, - - - -	49	118,448 57
	Water Scrip, - - - -	50	205,000 00
	Ward Room in Ward 7, - -	51	1,614 72
	Auditor of Accounts, - - -	52	
	Amount carried forward,		$3,673,305 24

CITY TREASURER'S ACCOUNT, *Continued.* CR.

1859. pril 30	*By Amounts brought forward,*	$14,235 73		$1,310,429 37
	Superintendent for forfeiture, - -	83 70		
	Sale School House lot and buildings in Cross Street,	2,400 00		
	House of Reformation Building, -	2,776 48		
	Engine House and lot, Purchase St.,	2,223 00		
	School House Lot, South Boston, -	453 75	97	22,172 66
	Primary Schools, from Rent of Primary S. House Building, - - - -		98	354 98
	Public Library, Interest on Trust Funds, - -	$3,660 00		
	from Librarian, -	437 80	99	4,097 80
	Rents, from sundry persons City Buildings, -	$23,005 10		
	from Market Houses,	57,098 35	100	80,103 45
	Sewers and Drains, from Superintendent for Permits, &c., -	$1,597 36		
	from Superintendent Materials sold, - -	26 00		
	from Assessment on sundry persons,-	10,056 00		
	from Assessments on Public Build'gs,	169 85	101	11,84 21
	School Fund, from Commonwealth, - -		102	6,185 76
	Steamboat, from Commonwealth, for transporting paupers, &c., to RainsfordIsland,	$1,603 64		
	Earnings of Boat charged to other Departments, -	2,310 00	103	3,913 64
	Taxes, Collected for 1858, -	$2,031,780 60		
	previous yrs., -	161,633 62	104	2,193,414 22
	Amount carried forward,			$3,632,521 09

Dr. City Treasurer's Account, *Continued.*

1859. April 30.	*To Amount brought forward,*		$3,673,30 24
	Cash paid on the following Accounts, but not on orders of the Mayor, viz:		
	Interest, - - - - - -	53	166,595 66
	Militia Bounty, - - - -	54	8,172 50
	Water W'ks.—Interest on Loans,	55	274,019 74
	Amount carried forward,		$4,122,093 14

CITY TREASURER'S ACCOUNT, *continued.* CR.

1859. April 30.	*To Amount brought forward,*			$3,632,521 09
	Temporary Loan for 1858–59, Amount obtained in anticipation of the Taxes, for the ordinary purposes of the City for the year,		105	640,000 00
	Widening Streets, for land on Battery St. -	$4,015 21		
	for land on Arch and Franklin Streets, -	5,055 38		
	for extension of Porter Street, -	482 00		
	Rent and Taxes on estate corner of Water Street, -	2,215 00		
	Old Materials, Brick Houses in Otis Place, - -	600 00		
	For Old Materials, Stores on Milk Street, - -	3,500 00		
	Old Materials, from Boston Library Building, Franklin Street, -	200 00		
	Discontinuance of line on Washington, opposite Franklin Street, -	1,000 00		
	Abutters for widening Purchase Street, - -	1,350 00		
			106	18,417 56
	Water Works, from Water Rates, -	$313,694 60		
	Water Board, -	10,200 00		
	Mortgage Notes paid, - -	24,882 66		
	Inter'st on Notes paid, - -	3,904 06		
	Shutting off Water, - -	1,530 00	107	354,211 35
	Water Loan for 1858, Amount obtained by a Loan authorized by the City Council to defray the cost of laying a new main from Brookline to the City, - - - -		108	400,000 00
	Auditor of Accounts, - - -		109	300 60
	Amount carried forward,			$5,045,450 00

Dr. City Treasurer's Account, *continued.*

1859. April 30.	*To Amount brought forward,*			$4,122,093 14
	State Tax. — City's proportion for year 1858, -	$118,429 00		
	Less Amount retain'd by State Treasurer,	10,820 56	56	107,608 44
				$4,229,701 58
	Balance, - - - - - -			1,219,031 27
				$5,448,732 85

Boston, April 30, 1859.

CITY TREASURER'S ACCOUNT, *continued.* CR.

1859. April 30.	*By Amount brought forward,*		$5,045,450 00
	Cash on hand May 1, 1858, - -		403,282 58
			$5,448,732 85
1859. April 30.	By Balance, - - - - -		$1,219,031 27

ERRORS EXCEPTED.

FREDERICK U. TRACY,

City Treasurer.

Dr. County of Suffolk, *in Account Current, from May* 1, 1858, *to*

1859. April 30.	To Cash paid as follows, viz:			
	On Mayor's Drafts through the Auditor's Office, - - - -		120	$43,605 57
	On Drafts by the Board of County Accounts, which do not pass through the Auditor's Office, and are not drawn for by the Mayor, -		121	3,294 82
	Witnesses, Jurors, &c.:			
	In Municipal Court,	$51,361 15	122	
	Superior Court,	33,192 71	123	
	Police Court,	18,886 03	124	
	Sup. Jud. Court,	9,388 87	125	
	Coroners' Inquests,	5,505 12	126	
				118,333 88
	Balance Jail Accounts, paid to Jailer,		127	24,602 52
	Refunded a Fine imposed by the Police Court, - - - -		128	4 00
				$189,840 79
1859. April 30.	To Balance, - - - - - -			$102,333 86

Boston, April 30, 1859.

April 30, 1859, *with* FRED. U. TRACY, *County Treasurer.* CR.

1859. April 30.	By Cash received as follows, viz:			
	From Sheriff, for fines and costs received by him in the Municipal Court, - - - - - -		130	$5,491 33
	From Deputy Jailor, for fines and costs received by him, - -		131	6,753 93
	From Justices in Chelsea, fines and costs, - - - - - -		132	306 00
	From Clerk of the Police Court:			
	Fines and costs received in the Police Court, -	$12,823 04	133	
	Fees received in the Justices' Court,	3,336 53	134	
				16,159 57
	From Master of House of Correction, fines and costs, - - -		135	362 11
	From Clerk of Municipal Court, for half surplus fees, - - -		136	2,482 62
	From Clerk of Supreme Judicial Court, half surplus fees, - -		137	664 26
	From Clerk of Superior Court, for fees received by him, - -		138	6,303 35
	From Keeper of the Almshouse, Deer Island, for fines and costs received by him, - - -		139	1,241 70
	From Police Court, for cost of transporting Prisoners from Station Houses to the Jail, - - -		140	1,564 50
	From Jail Rent, for U. S. Prisoners from Deputy Jailer - - -		141	313 02
	From Deputy Jailer, old material sold, - - - - - - -		142	50 00
	From Commonwealth:			
	County Balances,	$56,635 10		
	Less, Retained by the State Treasurer, penalty for non-payment of Tax, 1856–57,* - -	10,820 56		
			143	45,814 54
				87,506 93
	Balance, - - - - - - -			102,333 86
				$189,840 79

* *See page* 127.

ERRORS EXCEPTED.

FREDERICK U. TRACY,

County Treasurer.

Dr. TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK. Cr.

1859. April 30.	To Balance, as per Account Current with the City of Boston, - -	$1,219,031 27	1859. April 30.	By Balance, as per Account Current with the County of Suffolk, -	$102,333 86
				Balance of Cash on hand, - -	1,116,697 41
		$1,219,031 27			$1,219,031 27
1859. April 30.	To Balance of Cash on hand, - -	$1,116,697 41			

BOSTON, APRIL 30TH, 1859.

ERRORS EXCEPTED.

FREDERICK U. TRACY.

City and County Treasurer.

CITY OF BOSTON.

In Common Council, May 19*th*, 1859.

The Joint Standing Committee on the Treasury Department, to whom were referred the annual accounts of the City and County Treasurer, for the financial year ending April 30, 1859, having attended to the duty assigned them, beg leave to submit the following

REPORT.

They have examined the Treasurer's accounts, comparing the several items with the entries in the books, and find the same correctly and accurately vouched. The amount of Notes and Bonds on hand at that date was Four hundred and thirty-six thousand seven hundred and forty-eight dollars and one cent ($436,748 01).

The amount of Cash on hand at the same date was One million one hundred and sixteen thousand six hundred and ninety-seven $\frac{41}{100}$ dollars ($1,116,697 41).

GEORGE DENNIE,
WM. W. ALLEN,
WM. FOX RICHARDSON,
JOHN G. WEBSTER,
} *Committee.*

In Common Council, May 19*th*, 1859.

Accepted. Sent up for concurrence.

J. P. BRADLEE, *President.*

In Board of Aldermen, May 23, 1859.

Concurred.

SILAS PEIRCE, *Chairman.*

INDEX.

Appropriation, 1858–59, ... 19
1859–60, ...252
Aggregates, ...166, 167, 168
Bonds and Mortgages, ...266
Boylston School, ...221
Bird Fund, ...289
Bigelow Fund, ...288
Bates Fund, ...288
Brimmer School House, ... 32
Chapman School House, ... 40
City Debt, ...175
Property, ...266
Income, ...137
County Expenditures, ...154
Income, ...163
Aggregates, ...166
Debt, City, amount of, ...175
Character of, ...176
Funded, ...201
Unfunded, ...175
Reduction of, ...204, 206
When due, ...174
Interest on, ...175
Paid off, ... 40
Increase this year, ...197
Objects of, ...200
Consolidated, ...201
Water, ...195
Net, ...202
Deer Island Establishments, ... 67
Expenditures, City, ... 31
County, ...154
External Health, ... 45
Estimates, 1859–60, ...261
Election Expenses, ... 85
Fire Department, ... 47
Fire Department, Pay of, ... 53
Steam Engines, ... 50
Alarms, ... 51
Fireman's Lot, ... 85
Franklin School House, ...46, 61
Statue, ... 86
Funds, ...284, 286
Fourth July Expenses, ... 80
Funded Debt, ...201
Fuel, ...60, 86
Grammar Schools, ... 55
House of Correction, ...62, 216
Houses of Industry, &c., ...67, 219
House of Reformation, ...221
High School Fund, ...286
Hospital, Lunatic, ...222
Hawes Fund 289
Hydrants, ...231
Income, City, ...137
County, ...163
Indebtedness of the City, ...202
Independence Day, ... 80
Lunatic Hospital, ...222
Legal Expenses, ... 80
Lawrence Funds, ...286
Lincoln School House, ... 62
Library, ...93, 245
Funds, ...288
Building, ... 83
Latin School Fund, ...286
Lands and Buildings, ...267
Mortgages, &c., ...266
Notes and Bonds, ...266
Net Debt, ...202
Overseers of the Poor, ...233
Annual Expense, ...234

Overseers of the Poor, Receipts, 234
Property of the City, ...266
Poor Widows' Fund, ...287
People's Ferry, ...104, 269
Police, ...240
Phillips Fund, ...288
Public Institutions, ...117, 213
Reduction City Debt, ...204, 206
Rents, ...147
Schools, ...55, 129
New Houses, 32, 40, 46, 61, 62
Expenses, 1858–59 129
Expenses for 18 years, ..237
School Fund, ...150
Smith Fund, ...287
Sinking Fund, ...173
Synopsis, ... 11
Steam Fire Engines, ...50, 84
State Tax, ...127
Station House, Ward II., ...128
Treasurer's Accounts, ...292
Balance, ...170
Taxes, 1858, ... 25
Wards — 1851 and 1858. 26
Taxes, Mode of Assessing, ...242
Temporary Loans, ...150
Telegraphic Fire Alarms, ... 51
Unfunded Debt, ...175
Vaccination, Free, ... 76
Valuation for 25 years, ...238
Of Wards, ... 26
Water Works, ...225
Payments by W. Board, ..210
Receipts by do., ...212
Cost of, ...209
Debt, ...195
Debt paid off, ...196
Rents, ...152, 232
Board, Cochituate, ...226
Consumption of, ...228
Hydrants, ...231
Ways and Means, 1858–59, ... 22
1859–60, ...261
Webb Fund, ...287
Widows' Fund, ...287
Wards, Valuation of, ... 26
Ward Room, Ward VII., ...134

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